

## **PROPOSED AMENDMENTS**

### **TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

LSA Document #05-143(F)  
DIGEST

Adds 50 IAC 23 to establish rules for a uniform and common property tax management system among all counties that includes a combined mass appraisal and county auditor system integrated with a county treasurer system. Repeals 50 IAC 12. Effective 30 days after filing with the Secretary of State.

**50 IAC 12**

**50 IAC 23**

SECTION 1. 50 IAC 23 IS ADDED TO READ AS FOLLOWS:

#### **ARTICLE 23. COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM**

##### **Rule 1. General Provisions**

##### **50 IAC 23-1-1 Purpose**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31-5

**Sec. 1.** The purpose of this article is to establish standards for computer systems used by Indiana counties for the administration of the property tax assessment, billing, and settlement processes. (*Department of Local Government Finance; 50 IAC 23-1-1*)

##### **50 IAC 23-1-2 Objectives**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 2.** The standards and specifications established in this article are intended to promote the following objectives:

- (1) To attain uniformity in property tax administration practices through the use of functionally equivalent computer systems in each county in the state.
- (2) To improve the management and analysis ability by the department and counties through greater access to local property tax administration data.
- (3) To provide assurance of the functionality and integration of property tax management systems through a defined certification program.
- (4) To provide assistance to counties in their efforts to select computer software that meets the needs of their specific environment and complies with this article.

(*Department of Local Government Finance; 50 IAC 23-1-2*)

##### **50 IAC 23-1-3 Application**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 3.** This article applies to the following:

- (1) All county:
  - (A) computer hardware;
  - (B) assessment software;

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- (C) tax and billing software;
- (D) property tax management systems; and
- (E) computer services;

used by the county for the administration of property taxes.

(2) All county purchases or contracts for:

- (A) computer hardware;
- (B) assessment software;
- (C) tax and billing software;
- (D) property tax management systems; and
- (E) computer services;

that are made or entered into for the purpose of property tax administration.

All purchases or contracts are subject to the requirements of this article. (*Department of Local Government Finance; 50 IAC 23-1-3*)

### **50 IAC 23-1-4 Documents incorporated by reference**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 4. The following documents, manuals, and publications are incorporated into this article by reference:

(1) "IAAO Standard on Ratio Studies" refers to the document published by the International Association of Assessing Officers titled "Standard on Ratio Studies" published in 1999. Copies of the 1999 IAAO Standard on Ratio Studies are available for purchase from the International Association of Assessing Officers. Contact information for the IAAO is on file in the offices of the department.

(2) "Abstract Manual" refers to the manual published by the auditor of state titled "Spring Abstract Manual" that provides instructions to county auditors for preparing the county abstract, reissued 2005. This document is available from the auditor of state for a minimal copying fee.

(3) "Settlement Instructions" refers to two (2) documents published by the auditor of state titled:

- (A) "June 2005 Settlement Instructions"; and
- (B) "December 2005 Settlement Instructions";

that provide instructions to county auditors for performing settlement, reissued in 2005. These documents are available from the auditor of state for a minimal copying fee.

(*Department of Local Government Finance; 50 IAC 23-1-4*)

### **Rule 2. Definitions and Abbreviations**

#### **50 IAC 23-2-1 Definitions**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. The definitions in this rule apply throughout this article. (*Department of Local Government Finance; 50 IAC 23-2-1*)

#### **50 IAC 23-2-2 "ANSI" defined**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. "ANSI" refers to the organization of United States business and industry groups formed in 1918 for the development of trade and communication standards. ANSI:

- (1) is the American representative of the International Standards Organization; and
- (2) developed and expanded ASCII.

(*Department of Local Government Finance; 50 IAC 23-2-2*)

#### **50 IAC 23-2-3 "ASCII" defined**

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**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 3. “ASCII”** refers to the coding scheme that assigns numeric values to up to two hundred fifty-six (256) characters, including the following:

- (1) Alphabetic letters.
- (2) Numerals.
- (3) Punctuation marks.
- (4) Other symbols.

ASCII was developed originally in 1968 and expanded in 1983 by ANSI to standardize data transmission among disparate hardware and software systems and is built into all personal computers. The published ANSI reference for ASCII, ANSI X3.110-1983, (*Department of Local Government Finance; 50 IAC 23-2-3*)

### **50 IAC 23-2-4 “Assessed value” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-1-3; IC 6-1.1-31.5

**Sec. 4. “Assessed value”** has the meaning set forth in IC 6-1.1-1-3(a). (*Department of Local Government Finance; 50 IAC 23-2-4*)

### **50 IAC 23-2-5 “Assessment software” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 5. “Assessment software”** means all programs used for real and personal property assessment, valuation of annually assessed mobile homes, and sales ratio studies except the following:

- (1) Systems software.
- (2) Proprietary database management systems that are not proprietary to the assessment software vendor.

(*Department of Local Government Finance; 50 IAC 23-2-5*)

### **50 IAC 23-2-6 “Assessment software vendor” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 6. “Assessment software vendor”** means any person who offers to sell or license for use assessment software for the property tax management system in any county in the state. (*Department of Local Government Finance; 50 IAC 23-2-6*)

### **50 IAC 23-2-7 “Assessment system” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-5.5; IC 6-1.1-31.5

**Sec. 7. (a) “Assessment system”** means all data and functions necessary to the computation of an assessed value for every real estate parcel or an item of personal property in any of the following:

- (1) A county.
- (2) A township.
- (3) A taxing district.
- (4) A taxing unit.

**(b) The assessment system described in subsection (a) includes the following:**

- (1) The recordation of data on new construction or improvements.
- (2) Acquisition of descriptive data on all property.
- (3) Determination of the following:

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(A) Land values.

(B) Improvement values.

(C) Annually assessed mobile home values.

(4) Production of required reports.

(5) Processing market information, including, but not limited to, the following:

(A) Information contained on the sales disclosure form required by IC 6-1.1-5.5.

(B) Appraisal information.

(C) Income and expense data.

(6) Calculation of a sales ratio study.

*(Department of Local Government Finance; 50 IAC 23-2-7)*

### **50 IAC 23-2-8 “Certification of gross assessed value” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 8. “Certification of gross assessed value” means the roll of gross assessed values from the county assessor to the county auditor.** *(Department of Local Government Finance; 50 IAC 23-2-8)*

### **50 IAC 23-2-9 “Coefficient of dispersion” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 9. “Coefficient of dispersion” means a statistical measure used to gauge assessment uniformity by testing the degree of variation from a median assessment ratio.** *(Department of Local Government Finance; 50 IAC 23-2-9)*

### **50 IAC 23-2-10 “Computer hardware” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 10. “Computer hardware” means the physical components of a computer system, including any peripheral equipment such as the following:**

(1) Printers.

(2) Modems.

(3) Pointing devices.

*(Department of Local Government Finance; 50 IAC 23-2-10)*

### **50 IAC 23-2-11 “Computer hardware provider” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 11. “Computer hardware provider” means any entity that provides computer hardware.** *(Department of Local Government Finance; 50 IAC 23-2-11)*

### **50 IAC 23-2-12 “Computer network” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 12. “Computer network” means a group of computers and associated devices that are connected by communications facilities.** *(Department of Local Government Finance; 50 IAC 23-2-12)*

### **50 IAC 23-2-13 “Computer services” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

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**Affected: IC 6-1.1-31.5**

**Sec. 13. “Computer services” means those activities that allow for or enhance the proper operation of a computer system.** *(Department of Local Government Finance; 50 IAC 23-2-13)*

**50 IAC 23-2-14 “Computer services provider” defined**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 14. “Computer services provider” means any entity that provides computer system services, other than the providing of:**

- (1) assessment software;**
- (2) tax and billing software; or**
- (3) property tax management systems;**

**to a county. A computer services provider may also be a software vendor.** *(Department of Local Government Finance; 50 IAC 23-2-14)*

**50 IAC 23-2-15 “Computer software” or “software” defined**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 15. “Computer software” or “software” means all programs used for property tax management, including any:**

- (1) system utilities; and**
- (2) database management systems;**

**necessary to make them function properly.** *(Department of Local Government Finance; 50 IAC 23-2-15)*

**50 IAC 23-2-16 “Computer software provider” defined**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 16. “Computer software provider” means an entity that provides computer software.** *(Department of Local Government Finance; 50 IAC 23-2-16)*

**50 IAC 23-2-17 “Computer system” defined**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 17. “Computer system” means computer hardware and software used in the management of property tax functions at the county or township level in Indiana.** *(Department of Local Government Finance; 50 IAC 23-2-17)*

**50 IAC 23-2-18 “County” defined**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5; IC 36-2-1-1**

**Sec. 18. “County” means a county described in IC 36-2-1-1 and includes, for the purpose of this article, all county offices or county officials when discharging duties related to the property tax management system.** *(Department of Local Government Finance; 50 IAC 23-2-18)*

**50 IAC 23-2-19 “Database” defined**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

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**Sec. 19. “Database” means a file or group of files composed of records, each containing fields together with a set of operations for the following:**

- (1) Searching.**
- (2) Sorting.**
- (3) Recombining.**
- (4) Other related functions.**

*(Department of Local Government Finance; 50 IAC 23-2-19)*

### **50 IAC 23-2-20 “Database management system” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 20. “Database management system” means a software interface between the database and the user. A database management system:**

- (1) handles user requests for database actions; and**
- (2) allows for control of security and data integrity requirements.**

*(Department of Local Government Finance; 50 IAC 23-2-20)*

### **50 IAC 23-2-21 “Data processing department” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 21. “Data processing department” means a department or office of a county that has responsibility for the development and maintenance of any of the following:**

- (1) Assessment software.**
- (2) Tax and billing software.**
- (3) Property tax management systems.**

**The term refers to a county department or office that develops and maintains software or systems subject to this article.**

*(Department of Local Government Finance; 50 IAC 23-2-21)*

### **50 IAC 23-2-22 “Department” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 22. “Department” means the department of local government finance.** *(Department of Local Government Finance; 50 IAC 23-2-22)*

### **50 IAC 23-2-23 “Independent entity” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 23. “Independent entity” means an entity approved by the department that has no existing business relationship or other relationship with a computer software provider or a county.** *(Department of Local Government Finance; 50 IAC 23-2-23)*

### **50 IAC 23-2-24 “Local certification” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 24. “Local certification” means when an independent entity confirms that a property tax management system installed in a county meets the requirements of this article, and thus the department declares it so upon communication from the county in which it is installed.** *(Department of Local Government Finance; 50 IAC 23-2-24)*

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### **50 IAC 23-2-25 “Manual for county auditors” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 25. “Manual for county auditors” means the uniform compliance guidelines for county auditors developed by the state board of accounts under IC 5-11-1-2 and IC 5-11-1-24. (Department of Local Government Finance; 50 IAC 23-2-25)**

### **50 IAC 23-2-26 “Manual for county treasurers” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 26. “Manual for county treasurers” means the uniform compliance guidelines for county treasurers developed by the state board of accounts under IC 5-11-1-2 and IC 5-11-1-24. (Department of Local Government Finance; 50 IAC 23-2-26)**

### **50 IAC 23-2-27 “Median assessment ratio” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 27. “Median assessment ratio” means a statistical measure of central tendency used to gauge assessment level for a group of properties. (Department of Local Government Finance; 50 IAC 23-2-27)**

### **50 IAC 23-2-28 “Operator” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 28. “Operator” means a person who controls a machine or system, such as a computer. (Department of Local Government Finance; 50 IAC 23-2-28)**

### **50 IAC 23-2-29 “Parcel number” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 29. “Parcel number” means a unique identifier in accordance with the state standard prescribed by 50 IAC 23-8-1 assigned to a real estate parcel by each county. (Department of Local Government Finance; 50 IAC 23-2-29)**

### **50 IAC 23-2-30 “Price related differential” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 30. “Price related differential” means a statistical measure used to gauge assessment uniformity by testing whether higher or lower valued properties are assessed at the same level. (Department of Local Government Finance; 50 IAC 23-2-30)**

### **50 IAC 23-2-31 “Property number” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 31. “Property number” means a unique identifier in accordance with the state standard prescribed by 50 IAC 23-8-2 assigned to:**

- (1) a record of personal property; ~~or~~**
- (2) an annually assessed mobile home record; ~~;~~**
- (3) an oil and gas lease record; or**

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### **(4) a state assessed distributable property record.**

*(Department of Local Government Finance; 50 IAC 23-2-31)*

#### **50 IAC 23-2-32 “Property tax management system” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 32. “Property tax management system” means all data and functions necessary to the assessment, tax, and billing of all property for a taxing district or county and to produce all necessary reports. For each item of property, these functions include the following as applicable:**

- (1) Data entry.**
- (2) Data storage.**
- (3) Database management.**
- (4) Computation of values.**
- (5) Computation of taxes charged.**
- (6) Collection, distribution, and settlement of taxes.**
- (7) Sketch maintenance.**
- (8) Photograph maintenance.**
- (9) Error checking.**
- (10) Internal controls.**
- (11) Data editing.**
- (12) Reporting.**
- (13) Electronic transfer.**

*(Department of Local Government Finance; 50 IAC 23-2-32)*

#### **50 IAC 23-2-33 “Property tax management system certification” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 33. “Property tax management system certification” means when the department, according to the rules included in this article, deems that the property tax management system proposed by a county complies with this article.** *(Department of Local Government Finance; 50 IAC 23-2-33)*

#### **50 IAC 23-2-34 “Proprietary database management system” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 34. “Proprietary database management system” means a database management system that is as follows:**

- (1) Owned or copyrighted by an entity other than the county.**
- (2) Separate from the application or applications that produce the data stored in the database.**

*(Department of Local Government Finance; 50 IAC 23-2-34)*

#### **50 IAC 23-2-35 “Recertification” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 35. “Recertification” means when the department deems that a computer system that has already been initially property tax management system certified under this article is subsequently certified to again meet the standards prescribed in this article and that the county installation already initially locally certified is subsequently certified to again meet the standards prescribed in this article.** *(Department of Local Government Finance; 50 IAC 23-2-35)*

#### **50 IAC 23-2-36 “Response time” defined**

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**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 36. “Response time” means the amount of time that occurs from a keystroke or pointing device click to the point when the system is available to respond to the next action to be taken.** *(Department of Local Government Finance; 50 IAC 23-2-36)*

**50 IAC 23-2-37 “Software certification” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 37. “Software certification” means when the department, according to the rules included in this article, deems that the software application under review complies with this article.** *(Department of Local Government Finance; 50 IAC 23-2-37)*

**50 IAC 23-2-38 “State” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 38. “State” means the state of Indiana.** *(Department of Local Government Finance; 50 IAC 23-2-38)*

**50 IAC 23-2-39 “System administrator” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 39. “System administrator” means the person responsible for administering use of a multiple user computer system or communications system, or both.** *(Department of Local Government Finance; 50 IAC 23-2-39)*

**50 IAC 23-2-40 “Systems software” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 40. “Systems software” means the following:**

- (1) Computer operating systems.**
- (2) Computer system utilities.**
- (3) Database managers.**
- (4) Proprietary database management systems.**
- (5) Networking software.**
- (6) Communication software.**
- (7) All other software necessary to the operation of a computer system except the following:**
  - (A) Assessment software.**
  - (B) Tax and billing software.**

*(Department of Local Government Finance; 50 IAC 23-2-40)*

**50 IAC 23-2-41 “Tax and billing software” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 41. “Tax and billing software” means all programs used for the taxation and the billing of taxes for real and personal property, annually assessed mobile homes, and state assessed distributable property except the following:**

- (1) Systems software.**
- (2) Proprietary database management systems that are not proprietary to the tax and billing software vendor.**

*(Department of Local Government Finance; 50 IAC 23-2-41)*

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### **50 IAC 23-2-42 “Tax and billing software vendor” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 42. “Tax and billing software vendor” means any person who offers to sell or license for use tax and billing software for the property tax management system in any county in the state.** *(Department of Local Government Finance; 50 IAC 23-2-42)*

### **50 IAC 23-2-43 “Tax duplicate” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 43. “Tax duplicate” means the roll of property taxes payable prepared for each taxable year according to the requirements set forth in the manual for county auditors.** *(Department of Local Government Finance; 50 IAC 23-2-43)*

### **50 IAC 23-2-44 “Tax duplicate number” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 44. “Tax duplicate number” means the unique sequential number assigned to each tax billing in the tax duplicate.** *(Department of Local Government Finance; 50 IAC 23-2-44)*

### **50 IAC 23-2-45 “Tax identification number” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 45. “Tax identification number” means a unique identifier assigned to:**

- (1) a real property parcel;**
- (2) a personal property record;**
- (3) an annually assessed mobile home; or**
- (4) a state assessed distributable property;**

**for use by assessment officials and the county auditor and county treasurer offices.** *(Department of Local Government Finance; 50 IAC 23-2-45)*

### **50 IAC 23-2-46 “Tax increment revenues” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-21.2-10; IC 6-1.1-31.5

**Sec. 46. “Tax increment revenues” has the meaning set forth in IC 6-1.1-21.2-10.** *(Department of Local Government Finance; 50 IAC 23-2-46)*

### **50 IAC 23-2-47 “Taxing district” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5; IC 36-1-2-20

**Sec. 47. “Taxing district” has the meaning set forth in IC 36-1-2-20.** *(Department of Local Government Finance; 50 IAC 23-2-47)*

### **50 IAC 23-2-48 “Taxing unit” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-1-21; IC 6-1.1-31.5

**Sec. 48. “Taxing unit” has the meaning set forth in IC 6-1.1-1-21.** *(Department of Local Government Finance; 50 IAC 23-2-48)*

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### **50 IAC 23-2-49 “Township” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5; IC 36-6

**Sec. 49. “Township” means a political subdivision within a county organized in accordance with IC 36-6.** *(Department of Local Government Finance; 50 IAC 23-2-49)*

### **50 IAC 23-2-50 “Vendor” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 50. “Vendor” includes the following:**

- (1) A computer software provider.**
- (2) A computer hardware provider.**
- (3) A computer services provider.**

*(Department of Local Government Finance; 50 IAC 23-2-50)*

### **50 IAC 23-2-51 “XML” defined**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 51. “XML”, which is an acronym for extensible markup language, refers to a standard created by the World Wide Web Consortium that provides the ability to:**

**(1) define:**

**(A) custom tags; and**

**(B) the meaning of those tags;**

**for purposes of exchanging data over the Internet; and**

**(2) interpret and use data from other Web sites.**

*(Department of Local Government Finance; 50 IAC 23-2-51)*

## **Rule 3. Property Tax Management System Requirements**

### **50 IAC 23-3-1 Hardware requirements**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 1. All computer hardware must meet the minimum configuration requirements stated by the software publishers, including the vendors of the property tax management software, on which the software is installed. These requirements apply to the following:**

- (1) The amount of memory.**
- (2) The capacity of the hard disk.**
- (3) Processor type.**
- (4) Processor speed.**
- (5) Operating system for a stand-alone device or mainframe.**
- (6) Networking software for a server.**

*(Department of Local Government Finance; 50 IAC 23-3-1)*

### **50 IAC 23-3-2 Software requirements**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

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**Sec. 2. The following standards apply to all computer software:**

**(1) The software to be installed and all software in a property tax management system to be certified or recertified must be a current version and release. For the purpose of this rule, “current version and release” means:**

**(A) a version and release that the software publisher continues to:**

**(i) publish or inventory;**

**(ii) provide complete maintenance; and**

**(iii) actively support as a fully maintainable and market viable product; at the time it is to be acquired; and**

**(B) there is no reason to believe the publisher will discontinue support of the current version and release within the succeeding twenty-four (24) month period. If the installed version is not the current version and release, the department may require a version upgrade as a condition of certification or recertification.**

**(2) All computer software must meet the minimum requirements, for example, software version, stated by the computer hardware manufacturers on which the software is installed.**

*(Department of Local Government Finance; 50 IAC 23-3-2)*

### **50 IAC 23-3-3 Computer networks**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 3. The requirements for both the computer hardware and software components of computer networks are stated in sections 1 and 2 of this rule. *(Department of Local Government Finance; 50 IAC 23-3-3)***

### **50 IAC 23-3-4 Data transfer environment**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 4. All software must operate in an open system interconnection compliant environment. All hardware must operate in an open system interconnection compliant environment. *(Department of Local Government Finance; 50 IAC 23-3-4)***

### **50 IAC 23-3-5 Data import**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 5. (a) The property tax management system must provide for data to be imported and stored from files organized according to:**

**(1) the property tax file format requirements found in 50 IAC 23-20, and**

**(2) the property tax input-output file format requirements found in 50 IAC 23-21.**

**(b) The property tax management system must provide for batch updates from external files organized as flat ASCII files containing the same fields (or any subset thereof) as those in the database. For example, it must be possible for the database to be updated in batch mode from a reassessment contractor’s files. As used in this section, “update” means adding new records to a database or modifying or deleting existing records, or both. Batch update programs shall provide the following features:**

**(1) Perform the same edit checks as those performed for on-line updates.**

**(2) Not update the database if an error is encountered, but shall identify the record in error and indicate the type of error until the record is corrected. Provide for a method of correcting errors on-line and releasing corrected records to the database.**

**(3) Provide error reports for each update run, showing the contents of each record found to be in error.**

**(4) Provide a means of reversing a batch update run to restore the database to its condition immediately before the batch update.**

*(Department of Local Government Finance; 50 IAC 23-3-5)*

### **50 IAC 23-3-6 Data export**

## **PROPOSED AMENDMENTS**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 6. (a)** The property tax management system must provide for the export of data organized according to the data transmission file format requirements provided in:

- (1) the property tax file format requirements found in 50 IAC 23-20, and
- (2) the property tax input-output file format requirements found in 50 IAC 23-21.

**(b)** The property tax management system must provide for the following:

**(1)** The export of the following:

**(A)** Sales ratio data organized according to the data transmission file format requirements provided in 50 IAC 23-22..

**(B)** Data produced from a user-defined report.

**(2)** Data to be archived into files organized according to the import/export file layout specifications provided in the property tax file format requirements found in 50 IAC 23-20. The codes standing for items stored in the appropriate fields in the archived files must meet the required code specifications also provided in the property tax file format requirements found in 50 IAC 23-20. The operator shall be able to select date ranges pertinent to the archiving process. Balance totals for each data set identifying the number archived and the number remaining as part of the on-line system must be included. For the purpose of this article, “archive” means to copy data into files for permanent off-line storage while leaving items such as transactional balances unaffected. Archives are intended to preserve a record of each key step in the property tax billing cycle. See 23-13-6 and 23-14-5 for additional archival requirements. *(Department of Local Government Finance; 50 IAC 23-3-6)*

### **50 IAC 23-3-7 Response time**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 7.** The response time must be reasonable in light of current industry standards. The response times for a stand-alone workstation and a networked workstation may not differ by more than ten percent (10%) for those systems that meet the configuration requirements specified in this article. *(Department of Local Government Finance; 50 IAC 23-3-7)*

### **50 IAC 23-3-8 General database management system requirements**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 8.** The database management system must provide all management and retrieval facilities necessary to the proper functioning of the system, including multiple user access and multiple program access. *(Department of Local Government Finance; 50 IAC 23-3-8)*

### **50 IAC 23-3-9 Proprietary database systems**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 9.** Proprietary database management systems shall comply with the following:

- (1) The system shall be a current supported version and release when installed.
- (2) At any time that software certification or recertification is required, the installed version must be a current version and release of the software publisher that owns them for the hardware platform on which the assessment software is installed.
- (3) All proprietary database management systems shall:
  - (A) provide, or a compatible third party report writer must be available to provide, the capability to create the user-defined reports having the characteristics described in this article; and
  - (B) be either an:
    - (i) industry standard relational database management system; or
    - (ii) object database management system.

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(4) All proprietary database management systems acquired shall support a structured query language.  
(Department of Local Government Finance; 50 IAC 23-3-9)

### **50 IAC 23-3-10 Database systems proprietary to the vendor**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 10. (a) All database systems owned by the applications software vendor shall:

- (1) meet all of the qualifications of other proprietary database systems; and
- (2) be fully documented and the technical documentation held in escrow.

(b) Should for any reason a county discontinue use of the assessment software or tax and billing software or any other part of the computer system at:

- (1) the end of a contractual period;
- (2) contract termination;
- (3) decertification; or
- (4) failure of recertification;

the vendor of the software shall in no way impede or delay the smooth, orderly, and timely transfer of the county's data from the current database to a new database. (Department of Local Government Finance; 50 IAC 23-3-10)

### **50 IAC 23-3-11 System output**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 11. Users shall be able to route reports to any of the following:

- (1) A screen.
- (2) A file.
- (3) A printer.

(Department of Local Government Finance; 50 IAC 23-3-11)

### **50 IAC 23-3-12 On-line updates**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 12. (a) It must be possible for an operator with the appropriate security level to modify an existing record once it is found, regardless of the order of the original search. Updates must take immediate effect in the master file so that all data retrievals will be current.

(b) An operator with the authority to:

- (1) add records must be able to do so on-line;
- (2) split parcels must be able to do so on-line; and
- (3) inactivate a record must be able to inactivate the current record, and the property tax management system must:
  - (A) allow an operator to change the status of a record from active to inactive;
  - (B) maintain a copy of a record with a status of inactive; and
  - (C) provide for the retrieval and viewing of a record with a status of inactive on the same retrieval keys as those provided for records with a status of active.

(c) It must be possible for an operator to find a record with a status of inactive and restore it to active status. In the case of real estate parcel records, all records must be considered to be permanent archive records unless they were added in error. A record created in error may be inactivated, subject to subsection (b)(3). A record that is replaced as a result of another transaction, for example, one replaced as a result of the split of a parcel, must be retained as part of the history of the appropriate parcel. (Department of Local Government Finance; 50 IAC 23-3-12)

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### **50 IAC 23-3-13 On-line screens**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 13. The on-line screens in the computer system must be as follows:**

- (1) Be a menu-based system.**
- (2) Place importance on using the fewest possible screens.**
- (3) Not require redundant data entry. The operator should be able to travel from screen to screen without rekeying the primary key, such as parcel or tax identification number.**
- (4) Promote the use of extensive pointing device support without sacrificing keyboard entry and cursor manipulation.**
- (5) Provide for windowing/scrolling for on-line applications.**

*(Department of Local Government Finance; 50 IAC 23-3-13)*

### **50 IAC 23-3-14 On-line help**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 14. In addition to user manuals and quick reference materials, the on-line computer system shall provide the following:**

- (1) A user tutorial suitable for the use of new operators.**
- (2) On-line, context-sensitive help that is accessible to operators without requiring that they exit from the function on which they need help. The context-sensitive help function shall provide at least the following:**
  - (A) For coded fields, a list of valid codes and their meanings.**
  - (B) For noncoded fields, a description of constraints on data entry.**
  - (C) For menus, a description of what actions are available on selection of each menu choice.**
  - (D) When an error message has been issued:**
    - (i) an explanation of the error condition; and**
    - (ii) advice on corrective action.**
  - (E) The ability for the operator to obtain help without allowing the operator to enter data violating the standards for data integrity specified in this article.**

*(Department of Local Government Finance; 50 IAC 23-3-14)*

### **50 IAC 23-3-15 Documentation preparation**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 15. Each vendor shall prepare the following documentation for each system:**

- (1) User documentation**
- (2) Technical documentation.**

*(Department of Local Government Finance; 50 IAC 23-3-15)*

### **50 IAC 23-3-16 User documentation**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 16. User documentation shall consist of the following:**

- (1) A reference manual that includes the following:**
  - (A) A description of each function performed by the system.**
  - (B) A picture of each screen in the system.**
  - (C) Pictures and instructions for the following:**
    - (i) Each menu in the system.**
    - (ii) Each report in the system.**
  - (D) Complete operating instructions for the system.**
  - (E) A listing of error messages and guidelines for user actions in response to each one.**

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- (2) A quick reference guide to the system to help the user navigate through the system without frequent reference to the manual.
  - (3) A system administrator's manual that includes the following:
    - (A) Backup and restoration procedures.
    - (B) Recovery procedures.
    - (C) Procedures for the following:
      - (i) Any required periodic maintenance functions.
      - (ii) Adding and deleting users from the application.
      - (iii) Assigning and modifying access rights to the system.
      - (iv) Any batch operations not covered in the reference manual.
  - (4) A training manual designed to introduce a new user to the system or any part of the system. This manual may be delivered in the form of an on-line tutorial.
  - (5) On-line help available to the user by topic.
  - (6) On-line, context-sensitive help available to the user through:
    - (A) a designated keystroke sequence;
    - (B) a series of clicks of a pointing device; or
    - (C) an equivalent process.
  - (7) For each patch or version released, an on-line listing, by version and patch number, of defects corrected and other changes made, including a description of all changes.
- (Department of Local Government Finance; 50 IAC 23-3-16)*

### **50 IAC 23-3-17 Technical documentation**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 17. Each vendor shall prepare technical documentation for the system that includes the following:**

- (1) Installation instructions.
- (2) Specifications for:
  - (A) hardware;
  - (B) operating systems;
  - (C) database systems; and
  - (D) system utilities;required by the system.
- (3) Complete external documentation of the system, including the following:
  - (A) Systems analysis.
  - (B) Design documents.
  - (C) Diagrams.
  - (D) Program specification.
  - (E) Data dictionaries.
- (4) Complete documentation of all files.
- (5) Complete database documentation.
- (6) Any other information necessary to:
  - (A) install;
  - (B) operate; or
  - (C) modify;the system.

*(Department of Local Government Finance; 50 IAC 23-3-17)*

### **Rule 4. Property Assessment System Requirements**

#### **50 IAC 23-4-1 Sketches and photographs**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

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**Sec. 1. (a) The assessment system must provide for:**

- (1) electronic sketches; and**
- (2) digitized photographs;**

**to be maintained and linked to the related parcel or parcels.**

**(b) The on-line assessment system must:**

**(1) permit the entry of a sketch of improvements, with:**

- (A) dimensions;**
- (B) labels; and**
- (C) annotation; and**

**(2) compute all necessary floor:**

- (A) areas;**
- (B) perimeters; and**
- (C) perimeter area ratios.**

**(c) The assessment system must:**

**(1) provide for graphic files, including sketches and photographs; and**

**(2) meet ISO standards for the:**

- (A) capture;**
- (B) storage; and**
- (C) transfer;**

**of photographic images.**

*(Department of Local Government Finance; 50 IAC 23-4-1)*

### **50 IAC 23-4-2 Record retrieval**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 2. (a) The assessment system must be designed to permit operators to retrieve all data on a parcel by at least the following characteristics:**

- (1) Parcel number.**
- (2) Parcel address.**
- (3) Owner's name.**

**(b) The following must be possible:**

**(1) To enter a partial search key and perform wildcard searches. For example, a successful search could:**

- (A) be accomplished using only a few letters of the owner's name; and**
- (B) find the first record meeting the entered pattern.**

**(2) For the operator to obtain the next and prior records from any position in the file in the above search orders.**

**(c) It is required that operators be able to browse the database using any of the characteristics listed in subsection (a) beginning at any found record. *(Department of Local Government Finance; 50 IAC 23-4-2)***

### **Rule 5. Tax and Billing System Requirements**

#### **50 IAC 23-5-1 Record retrieval**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 1. (a) The tax and billing system must be designed to permit operators to retrieve all data on a property by any of the following characteristics:**

- (1) Tax identification number.**

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- (2) Tax duplicate number.
- (3) Real property parcel address reflecting the parcel's location.
- (4) Owner's name.
- (5) Owner's mailing address.
- (6) Billing address reflecting the address the tax statement is mailed to.

(b) The following must be possible:

(1) To enter a partial search key and perform wildcard searches. For example, a successful search could:

(A) be accomplished using only a few letters of the owner's name; and

(B) find the first record meeting the entered pattern.

(2) For the operator to obtain the next and prior records from any position in the file in the above search orders.

(c) It is required that operators be able to browse the database using any of the characteristics listed in subsection (a) beginning at any found record. (*Department of Local Government Finance; 50 IAC 23-5-1*)

### **Rule 6. Property Assessment Calculation Standards**

#### **50 IAC 23-6-1 Land valuation**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-4-13.6; IC 6-1.1-31.5

Sec. 1. (a) Assessment software must value land in accordance with the applicable county land valuation determined under IC 6-1.1-4-13.6. The database shall include all data necessary to price according to the land valuation determination, including all judgment factors applied by the assessor, and the following:

(1) For platted lots, the following:

(A) Land type and property class.

(B) Actual frontage.

(C) Effective frontage.

(D) Effective depth.

(E) Depth factor.

(F) Land area.

(G) Base rate.

(H) Adjusted rate.

(I) Extended value.

(J) Influence factor type, direction, and percentage.

(K) Township.

(L) Summary page number from the land valuation determination.

(M) Taxing district code.

(N) Addition of subdivision identifier, where available.

(O) Lot number, where available.

(P) Description and value of petroleum and mineral rights.

(Q) Site value.

(2) For unplatted lots, the following:

(A) Land type and property class.

(B) Soil identification.

(C) Measured acreage.

(D) Productivity factor.

(E) Base rate.

(F) Adjusted rate.

(G) Extended value.

(H) Influence factor type, direction, and percentage.

(I) Township.

(J) Range.

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- (K) Section.
- (L) Taxing district code.
- (M) Summary page number from the land valuation determination.
- (N) Home site size.
- (O) Legal drain size.
- (P) Roadway size.
- (Q) Classified land size by classification type.
- (R) Description and value of petroleum and mineral rights.
- (S) Site value.

(b) The land type and base rate tables and the soil used in land valuation shall be designed to be updated by the user.

(c) The land valuation system shall do the following:

- (1) Permit on-line system entry and change of all user-supplied data elements.
- (2) Automatically select the appropriate base rate when land type is entered or changed.

It shall import data from external electronic file sources. For example, it shall provide for the importation of soil data or land sketch data from other electronic files.

(d) If coordinate geometry features are included in the assessment system, it shall compute the following:

- (1) Land area.
- (2) Effective frontage.
- (3) Effective depth.
- (4) Depth factor.

(e) The land valuation database shall include the neighborhood codes used in the land valuation base rate guidelines to facilitate periodic updates of the valuation tables. (*Department of Local Government Finance; 50 IAC 23-6-1*)

### **50 IAC 23-6-2 Improvements valuation**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. The improvements valuation system shall:

- (1) compute the true tax value for individual improvements and in the aggregate by the total of all improvements for a parcel; and
- (2) display and print assessment information and sketches;

in the manner prescribed in this article. (*Department of Local Government Finance; 50 IAC 23-6-2*)

### **50 IAC 23-6-3 Homestead eligibility**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-12-37; IC 6-1.1-31.5

Sec. 3. The assessment system must be able to separate the assessed value into the gross assessed value of each of the following:

- (1) Land eligible for the standard deduction for homestead under IC 6-1.1-12-37.
- (2) Improvement eligible for the standard deduction for homestead under IC 6-1.1-12-37.
- (3) Land ineligible for the standard deduction for homestead under IC 6-1.1-12-37.
- (4) Improvements ineligible for the standard deduction for homestead under IC 6-1.1-12-37.
- (5) Other elements as required by statute eliminating the need for re-entry in the tax and billing system.

(*Department of Local Government Finance; 50 IAC 23-6-3*)

### **50 IAC 23-6-4 Adjustments and appeals**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

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Affected: IC 6-1.1-31.5

**Sec. 4. The assessment system shall do the following:**

- (1) Prevent the entry of true tax values and assessed values that would replace a value computed under section 2 of this rule. An exception to this requirement shall be allowed only for entry of a sound value as outlined in subsection (2) below.
- (2) Permit the sound value entry of a true tax value in a practical fashion under reasonable circumstances consistent with section 2 of this rule. For the purpose of this section, “sound value” means the value of an entity established by comparing it to similar entities of comparable condition, desirability, and usefulness.
- (3) In those circumstances when the sound value is entered, flag the record accordingly and require the operator to enter the reason for entering the sound value.
- (4) Maintain a record of adjustments that affect assessed value resulting from error corrections made at the county level, appeals granted at the county level, and appeals granted by the Indiana board of tax review or any other valid reassessment under state law. Information maintained on each adjustment made shall include the following:
  - (A) The record that was changed.
  - (B) The prior values.
  - (C) The new values.
  - (D) The date of the adjustment.
  - (E) The reason for the adjustment.
  - (F) A short description of the change.

*(Department of Local Government Finance; 50 IAC 23-6-4)*

### **50 IAC 23-6-5 Maintenance of assessment data from prior years**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 5. (a)** The assessment system shall maintain and make available for electronic retrieval all assessment system data, except data related to personal property, annually assessed mobile homes, state assessed distributable property, and sales disclosures, relative to the following minimum standard:

- (1) The current date.
- (2) The year preceding the effective date of the last general reassessment.
- (3) The date of any other assessment made subsequent to the date specified in subdivision (2).

**(b)** Assessment data relating to dates not specified in subsection (a), that is purged from the on-line system, shall be stored off-line in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 23-6-5)*

### **50 IAC 23-6-6 Maintenance of data on personal property**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 6. (a)** The assessment system shall maintain and make available for electronic retrieval all personal property data for all personal property required to be reported to assessing officials as described in the property tax file format requirements of 50 IAC 23-20 relative to the following minimum standard:

- (1) The current year.
- (2) The two (2) years before the current year.

**(b)** Assessment data relating to dates not specified in subsection (a), that is purged from the on-line system, shall be stored off-line in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. *(Department of Local Government Finance; 50 IAC 23-6-6)*

### **50 IAC 23-6-7 Maintenance of data on annually assessed mobile homes**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

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**Affected: IC 6-1.1-31.5**

**Sec. 7. (a) The assessment system shall maintain and make available for electronic retrieval all annually assessed mobile home data for all annually assessed mobile homes required to be reported to assessing officials as described in the property tax file format requirements of 50 IAC 23-20 relative to the following minimum standard:**

- (1) The current year.**
- (2) The two (2) years before the current year.**

**(b) Assessment data relating to dates not specified in subsection (a), that is purged from the on-line system, shall be stored off-line in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. (Department of Local Government Finance; 50 IAC 23-6-7)**

### **50 IAC 23-6-7A Maintenance of data on oil and gas assessments**

**Authority:**

**Affected:**

**50 IAC 23-6-7A. (a) The assessment system shall maintain and make available for electronic retrieval all oil and gas assessment data required to be reported to assessing officials as described in the property tax file format requirements of 50 IAC 23-20 relative to the following minimum standard:**

- (1) The current year.**
- (2) The two (2) years before the current year.**

**(b) Assessment data relating to dates not specified in subsection (a), that is purged from the on-line system, shall be stored offline in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form.**

### **50 IAC 23-6-8 Maintenance of data from sales disclosures**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 8. (a) The assessment system shall maintain and make available for electronic retrieval sales disclosure information for all sales disclosure forms as described in the property tax file format requirements of 50 IAC 23-20 for a minimum of three (3) years before the most recent March 1.**

**(b) Sales disclosure data relating to dates not specified in subsection (a), that is purged from the on-line system, shall be stored off-line in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form. (Department of Local Government Finance; 50 IAC 23-6-8)**

### **50 IAC 23-6-9 Maintenance of assessment data for current and future years**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 9. The assessment system shall permit a county to maintain, enter, update, and retrieve the following:**

- (1) Real and personal property assessment records and sales disclosure records for the current year as well as two (2) assessment years subsequent to the current assessment year.**
  - (2) Annually assessed mobile home records for the current year as well as two (2) years subsequent to the current year.**
- (Department of Local Government Finance; 50 IAC 23-6-9)**

### **50 IAC 23-6-10 Statistical calculations for equalization and annual adjustments**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 10. Assessment software must be able to calculate the following:**

- (1) An assessment ratio according to the Real Property Assessment Manual requirements established under 50 IAC 2.3.**

## **PROPOSED AMENDMENTS**

- (2) An assessment-assessment ratio in accordance with the IAAO Standard on Ratio Studies and 50 IAC 14.
- (3) Ratios to the .95 confidence level. Assessment software may support calculation of ratios to alternate confidence levels in addition to the .95 confidence level.
- (4) For a group or groups of parcels defined by the user, the following:
  - (A) A median assessment ratio
  - (B) The coefficient of dispersion.
  - (C) The price related differential.

*(Department of Local Government Finance; 50 IAC 23-6-10)*

### **50 IAC 23-6-11 Equalization**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 11. (a)** Assessment software must be able to calculate an assessment ratio for each of the classes of property specified in 50 IAC 14-5-1 within each township.

**(b)** Assessment software must have the capability to:

- (1) Exclude parcels coded as distributable utility property according to property class specifications provided in this article when calculating assessment ratios.
- (2) Provide a secondary means of property classification at the parcel level for locally assessed utility property, other than that required in *Code List 1 – Property Class Codes*. This secondary means of property classification at the parcel level should indicate the major improvement use/occupancy and may be used for the possible query and inclusion of locally assessed utility real property parcels in assessment ratio studies.
- (3) Perform an assessment-assessment ratio study for agricultural land in accordance with the IAAO Standard on Ratio Studies.
- (4) Calculate assessment ratios based on at least the minimum number of verified sales as determined by the IAAO Standard on Ratio Studies. Assessment software must not produce an assessment ratio if the minimum requirement of verified sales cannot be met, except in the matter of agricultural land.
- (5) Provide a data field in which an equalization factor can be entered once and applied to parcels (or the land or improvement portion of parcels) within any class of property in a township.
- (6) Be able to produce the data required within 50 IAC 14-8-1 in the format prescribed by 50 IAC 23-8-3.

*(Department of Local Government Finance; 50 IAC 23-6-11)*

### **50 IAC 23-6-12 Annual adjustments**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 12. (a)** Assessment software used in the assessment of real property must do the following:

- (1) Support calculation standards for an annual adjustment of real property assessed valuations in accordance with the IAAO Standard on Ratio Studies and 50 IAC 21.
- (2) Meet the annual adjustment requirements for computer assisted mass appraisal systems specified in 50 IAC 21-9-2.
- (3) Support the following:
  - (A) Calculation of time adjusted sales prices in accordance with procedures outlined in the IAAO standard and 50 IAC 21-3-3.
  - (B) Manual entry of time adjusted sale prices when an alternative method of calculation is utilized by a local assessing official.
  - (C) Annual adjustment factors that can be applied to user-specified groups of properties.
- (4) Be able to apply the factor resulting from revised ratio studies to a group of properties for valuation adjustment.
- (5) Support the manual entry of annual adjustment factors when an alternative method of calculation is utilized by a local assessing official.

**(b)** Once a property value has been modified by an annual adjustment factor, assessment software must do the following:

- (1) Notify the user that the parcel requires a notice of valuation (Form 11) to be sent to the taxpayer.

## **PROPOSED AMENDMENTS**

(2) Support marking the parcel as requiring notice in the event a group of Form 11s are printed in batch following multiple property value adjustments.

*(Department of Local Government Finance; 50 IAC 23-6-12)*

### **Rule 7. Property Tax and Billing Calculation Standards**

#### **50 IAC 23-7-1 Deductions**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 1. Tax and billing software must be able to do the following:**

- (1) Separately identify the type and amount of all deductions contained in the Indiana Code.
- (2) Calculate each according to specifications provided in the Indiana Code and by the department.

*(Department of Local Government Finance; 50 IAC 23-7-1)*

#### **50 IAC 23-7-2 Exemptions**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 2. Tax and billing software must be able to do the following:**

- (1) Identify the following:
  - (A) The type of all exemptions contained in the Indiana Code.
  - (B) The type of property tax exemption.
- (2) Designate assessed value as full or partially exempt.
- (3) Calculate each exemption according to specifications provided in the Indiana Code and by the department.

*(Department of Local Government Finance; 50 IAC 23-7-2)*

#### **50 IAC 23-7-3 Credits**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 3. Tax and billing software must be able to do the following:**

- (1) Separately identify the type and amount of all credits contained in the Indiana Code.
- (2) Calculate each according to specifications provided in the Indiana Code and by the department.

*(Department of Local Government Finance; 50 IAC 23-7-3)*

#### **50 IAC 23-7-4 Economic revitalization area deduction**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-12.1; IC 6-1.1-31.5

**Sec. 4. Tax and billing software must be able to do the following:**

- (1) Calculate economic revitalization area deductions in the manner prescribed under IC 6-1.1-12.1.
- (2) Identify the following elements necessary for calculation of an economic revitalization area deduction:
  - (A) Parcel or property receiving the deduction.
  - (B) The number of years the parcel or property is to receive the deduction.
  - (C) The percentage of the deduction for each year the parcel or property is to receive the deduction.
  - (D) The assessed value eligible to receive the deduction.
  - (E) The specific improvement to receive the deduction, if multiple improvements exist on a parcel receiving a deduction.

*(Department of Local Government Finance; 50 IAC 23-7-4)*

#### **50 IAC 23-7-5 Investment deduction**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-12.4; IC 6-1.1-31.5

## **PROPOSED AMENDMENTS**

**Sec. 5. Tax and billing software must be able to do the following:**

- (1) Calculate investment deductions in the manner prescribed under IC 6-1.1-12.4.**
- (2) Identify the following elements necessary for calculation of an investment deduction:**
  - (A) Parcel or property receiving the deduction.**
  - (B) The assessed value eligible to receive the deduction.**
  - (C) The specific improvement to receive the deduction, if multiple improvements exist on a parcel receiving a deduction.**

*(Department of Local Government Finance; 50 IAC 23-7-5)*

### **50 IAC 23-7-6 State assessed distributable property**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 6. Tax and billing systems must utilize state assessed distributable property data provided by the department in the format prescribed by 50 IAC 23-11-2 for tax calculation.** *(Department of Local Government Finance; 50 IAC 23-7-6)*

### **50 IAC 23-7-7 Homestead eligibility**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-12-37; IC 6-1.1-31.5

**Sec. 7. Tax and billing software must be able to accept assessed value separated into the gross assessed value of each of the following:**

- (1) Land eligible for the standard deduction for homestead under IC 6-1.1-12-37.**
- (2) Improvement eligible for the standard deduction for homestead under IC 6-1.1-12-37.**
- (3) Land ineligible for the standard deduction for homestead under IC 6-1.1-12-37.**
- (4) Improvements ineligible for the standard deduction for homestead under IC 6-1.1-12-37.**

*(Department of Local Government Finance; 50 IAC 23-7-7)*

### **50 IAC 23-7-8 Calculation of property tax rates**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 8. (a) Tax and billing software must:**

- (1) be able to accept data entry of an individual taxing unit fund rate; and**
- (2) overwrite data entered fund rates with those provided by the department through the integration requirement under 50 IAC 23-11-2 if the two (2) rates differ and use the resulting set of rates for tax calculation.**

**(b) Tax and billing software must be able to do the following:**

- (1) Link a taxing unit's funds to the appropriate taxing district.**
- (2) Aggregate individual:**
  - (A) taxing unit fund rates for any given taxing unit; and**
  - (B) fund rates for any given taxing district.**

*(Department of Local Government Finance; 50 IAC 23-7-8)*

### **50 IAC 23-7-9 County auditor certified statement**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-17-1; IC 6-1.1-31.5

**Sec. 9. Tax and billing software must be able to record all data required to prepare the certified statement of net assessed value under IC 6-1.1-17-1.** *(Department of Local Government Finance; 50 IAC 23-7-9)*

### **50 IAC 23-7-10 Tax increment revenues**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

## **PROPOSED AMENDMENTS**

**Affected: IC 6-1.1-31.5**

**Sec. 10. Tax and billing software must be able to do the following:**

**(1) Account for the following:**

**(A) The base assessed value:**

**(i) for each parcel of real property; and**

**(ii) of personal property for a particular taxpayer at a particular location.**

**(B) Allocations, on a percentage or flat amount basis, of the base assessed value of the parcel due to parcel splits or parcel combinations.**

**(C) Adjustments, on a percentage or flat amount basis, of the base assessed value of the parcel of real property, due to reassessment or annual trending adjustments.**

**(2) Reallocate the base by class of property, for example, loss of value for residential properties.**

**(3) Add parcels of real property and personal property to the allocation area.**

**(4) Delete parcels of real property and personal property from the allocation area.**

**(5) Display, by date of assessment, the base and incremental assessed value of each parcel of real property.**

**(6) Apply the following:**

**(A) Either:**

**(i) differing total gross or differing net tax rates; or**

**(ii) both differing total gross and differing net tax rates;**

**to different parcels of real property in an allocation area.**

**(B) Differing net tax rates to real property and personal property in an allocation area.**

**(7) Aggregate the following:**

**(A) Parcel calculations by property class.**

**(B) The incremental assessed values of all properties within an allocation area.**

**(8) Edit the aggregate incremental value:**

**(A) within a taxing district; or**

**(B) for multiple taxing districts.**

**(9) Account for incremental assessed valuation by parcel.**

**(10) Exclude classes of property from aggregation of incremental values, for example, residential.**

**(11) Designate individual tax increment revenues parcels ineligible for state credits.**

*(Department of Local Government Finance; 50 IAC 23-7-10)*

### **50 IAC 23-7-11 Tax duplicate**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-22-3; IC 6-1.1-31.5**

**Sec. 11. Tax and billing software must be able to record all data required to prepare the tax duplicate under IC 6-1.1-22-3 and the manual for county auditors.** *(Department of Local Government Finance; 50 IAC 23-7-11)*

### **50 IAC 23-7-12 County abstract**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-22; IC 6-1.1-31.5**

**Sec. 12. Tax and billing software must be able to record all data required to prepare the abstract of:**

**(1) property;**

**(2) assessments;**

**(3) taxes;**

**(4) deductions; and**

**(5) exemptions;**

**under IC 6-1.1-22 and the Abstract Manual.** *(Department of Local Government Finance; 50 IAC 23-7-12)*

### **50 IAC 23-7-13 Creation of statements of taxes and assessments**

## **PROPOSED AMENDMENTS**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-22; IC 6-1.1-31.5

**Sec. 13. Tax and billing software must be able to record all data required to prepare statements of taxes and assessments in a manner prescribed or approved by the state board of accounts, including information required under IC 6-1.1-22.**

*(Department of Local Government Finance; 50 IAC 23-7-13)*

### **50 IAC 23-7-14 Creation of provisional tax statements**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-22.5; IC 6-1.1-31.5

**Sec. 14. Tax and billing software must be able to record all data required to prepare the following:**

**(1) A provisional tax statement under IC 6-1.1-22.5.**

**(2) For each instance a provisional tax statement is created, a corresponding reconciling statement under IC 6-1.1-22.5.**

*(Department of Local Government Finance; 50 IAC 23-7-14)*

### **50 IAC 23-7-15 Correction of error**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-15; IC 6-1.1-31.5

**Sec. 15. Under IC 6-1.1-15, tax and billing software must be able to do the following:**

**(1) Record entry of a correction of error.**

**(2) Apply it to the assessment of property.**

*(Department of Local Government Finance; 50 IAC 23-7-15)*

### **50 IAC 23-7-16 Omitted or undervalued tangible property**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-9; IC 6-1.1-31.5

**Sec. 16. Tax and billing software must be able to record assessment adjustments made for the purpose of undervalued or omitted property according to the requirements set forth in IC 6-1.1-9 and the manual for county auditors.** *(Department of Local Government Finance; 50 IAC 23-7-16)*

### **50 IAC 23-7-17 Legislative changes**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 17. Tax and billing software must be able to record adjustments resulting from legislative changes, including legislative changes that retroactively affect the calculation of taxes.** *(Department of Local Government Finance; 50 IAC 23-7-17)*

### **50 IAC 23-7-18 Changes as a result of adjudication**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 18. Tax and billing software must be able to record adjustments resulting from adjudication by an administrative agency or court.** *(Department of Local Government Finance; 50 IAC 23-7-18)*

### **50 IAC 23-7-19 Receipt, posting, and reconciliation of payment**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 19. Tax and billing software must be able to do the following:**

## **PROPOSED AMENDMENTS**

**(1) Record the following:**

**(A) The acceptance, posting, and reconciliation of property tax payments to the county treasurer according to the following:**

**(i) The requirements set forth in IC 6-1.1-22.**

**(ii) The manual for county auditors and manual for county treasurers.**

**(B) Payment information from payments made at a third party location, for example, financial institution.**

**(C) Type of payment received.**

**(2) Accept payments by automatic clearing house.**

**(3) Hold payment in suspense, pending application to a bill.**

*(Department of Local Government Finance; 50 IAC 23-7-19)*

**50 IAC 23-7-20 Refunds**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 20. Tax and billing software must:**

**(1) capture refund data;**

**(2) incorporate it into the property tax settlement process according to the:**

**(A) manual for county auditors;**

**(B) manual for county treasurers; and**

**(C) settlement instructions; and**

**(3) be able to compute a refund amount based on a change in:**

**(A) assessment;**

**(B) deductions;**

**(C) exemptions;**

**(D) credits;**

**(E) penalties charged; or**

**(F) any combination thereof.**

*(Department of Local Government Finance; 50 IAC 23-7-20)*

**50 IAC 23-7-21 Calculation of tax penalties**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5; IC 6-1.1-37**

**Sec. 21. Tax and billing software must be able to calculate penalties according to the requirements set forth in IC 6-1.1-37.**

*(Department of Local Government Finance; 50 IAC 23-7-21)*

**50 IAC 23-7-22 Settlement**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-27; IC 6-1.1-31.5**

**Sec. 22. Tax and billing software must be able to do the following:**

**(1) Calculate monies available for distribution to individual taxing units under IC 6-1.1-27 and in the manner prescribed by the following:**

**(A) The state board of accounts according to the following:**

**(i) The manual for county auditors.**

**(ii) The manual for county treasurers.**

**(B) The settlement instructions.**

**(2) Record all data required to prepare the following:**

**(A) The certificate of settlement according to requirements under IC 6-1.1-27 and in the manner prescribed by the following:**

**(i) The state board of accounts according to the manual for county auditors and manual for county treasurers.**

**(ii) The settlement instructions.**

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**(B) The statement of the distribution of taxes collected according to the requirements set forth in IC 6-1.1-27 and in the manner prescribed by the following:**

- (i) The state board of accounts according to the manual for county auditors and manual for county treasurers.**
- (ii) The settlement instructions.**

*(Department of Local Government Finance; 50 IAC 23-7-22)*

### **50 IAC 23-7-23 Sale of real property due to delinquent taxes**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-24; IC 6-1.1-31.5

**Sec. 23. Tax and billing software must be able to do the following:**

**(1) Record all data required to prepare a delinquent list of real property as follows:**

**(A) According to requirements provided in IC 6-1.1-24.**

**(B) In the manner prescribed by the following:**

- (i) The manual for county auditors.**
- (ii) The manual for county treasurers.**

**(2) Remove properties from delinquency as follows:**

**(A) According to requirements provided in IC 6-1.1-24.**

**(B) In the manner prescribed by the following:**

- (i) The manual for county auditors.**
- (ii) The manual for county treasurers.**

*(Department of Local Government Finance; 50 IAC 23-7-23)*

### **50 IAC 23-7-24 Delinquent personal property**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-23; IC 6-1.1-31.5

**Sec. 24. Tax and billing software must be able to capture delinquent personal property data required for the following:**

**(1) Inclusion in a written demand served upon the taxpayer according to IC 6-1.1-23.**

**(2) A record of delinquencies for filing with the clerk of the circuit court and update the tax duplicate according to requirements specified in IC 6-1.1-23.**

*(Department of Local Government Finance; 50 IAC 23-7-24)*

### **50 IAC 23-7-25 Maintenance of tax and billing data from prior years**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 25. (a) The tax and billing system shall maintain and make available for electronic retrieval all tax and billing system data relative to the following:**

- (1) The current tax year.**
- (2) The two (2) tax years before the current tax year.**

**(b) Tax and billing data relating to dates not specified in subsection (a), that is purged from the on-line system, shall be stored off-line in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form.** *(Department of Local Government Finance; 50 IAC 23-7-25)*

### **50 IAC 23-7-26 Maintenance of tax and billing data for future years**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 26. The tax and billing system shall permit a county to maintain, enter, update, and retrieve tax and billing records for the following:**

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- (1) The current tax year.
- (2) Two (2) tax years subsequent to the current tax year.

*(Department of Local Government Finance; 50 IAC 23-7-26)*

### **Rule 8. Data and File Format Requirements**

#### **50 IAC 23-8-1 Numbering system for real ~~and state assessed distributable~~ property**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5; IC 32-19-3-1

**Sec. 1. (a)** A county shall maintain a parcel index numbering system in accordance with subsections (b) and (c).

**(b)** The county parcel index numbering system shall be as follows:

**(1)** Keyed to the geographic location of each parcel on a county section map that:

**(A)** was established using United States public land surveys referenced in IC 32-19-3-1; and

**(B)** is otherwise based on the applicable Indiana coordinate systems referenced in IC 32-19-3-1.

**(2)** Structured as “00–00–00–000–000.000–000”. The digits indicated shall reference the following:

**(A)** The first “00” digits shall reference the county.

**(B)** The second “00” digits shall reference the congressional township and range.

**(C)** The third “00” digits shall reference the section number assigned under the United States public lands survey.

**(D)** The fourth “000” digits shall reference block numbers in urban areas (if no block number is necessary they remain all zeros).

**(E)** The fifth “000.000” digits shall reference the permanent parcel number assigned to identify each parcel.

**(F)** The last “000” digits shall reference the state assigned taxing district in which the parcel is located (if it is only a two

**(2)** digit number the first digit is to remain a zero (0)).

*(Department of Local Government Finance; 50 IAC 23-8-1)*

#### **50 IAC 23-8-2 Numbering system for personal property, state assessed distributable property, oil and gas leases, and annually assessed mobile homes**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 2.** A county shall maintain an index numbering system in accordance with the following requirements:

**(1)** The identifier must be unique within the county.

**(2)** The first two (2) digits of the identifier must correspond to the county number.

**(3)** The identifier for a given taxpayer shall be carried forward into following years if a personal property or oil and gas return is subsequently filed by the taxpayer.

*(Department of Local Government Finance; 50 IAC 23-8-2)*

#### **50 IAC 23-8-3 Sales ratio study file format requirements**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 3.** A county shall transmit sales ratio study data required under 50 IAC 14-8-1 to the department according to the file format requirements provided in the sales ratio study file format requirements found in 50 IAC 23-22. *(Department of Local Government Finance; 50 IAC 23-8-3)*

#### **50 IAC 23-8-4 Property tax input-output file format requirements**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-17-12; IC 6-1.1-31.5

**Sec. 4.** A county shall do the following:

## **PROPOSED AMENDMENTS**

(1) Transmit tax adjustment board tax rates to the department according to the file format requirements provided in the property tax input-output file format requirements found in 50 IAC 23-21, as required under IC 6-1.1-17-12.

(2) Import data provided by the department according to the file format requirements provided in the property tax input-output file format requirements found in 50 IAC 23-21 for the following data sets:

(A) County budget order.

(B) State assessed utility properties.

(C) State assessed railroad properties.

*(Department of Local Government Finance; 50 IAC 23-8-4)*

### **50 IAC 23-8-5 Deadline for annual data submissions to the department and legislative services agency**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-4-25; IC 6-1.1-31.5; IC 36-2-9-20

#### **Sec. 5. A county shall transmit the following:**

(1) Property tax assessment, tax, and billing data, with the exception of sales disclosure data, to the department and the legislative services agency according to the requirements set forth in IC 6-1.1-4-25 and IC 36-2-9-20.

(2) Sales disclosure data to the department and legislative services agency according to the requirements set forth in 50 IAC 21-9-1.

*(Department of Local Government Finance; 50 IAC 23-8-5)*

### **50 IAC 23-8-6 Annual data transmission file format requirements**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 6. A county shall transmit property tax assessment, tax, and billing data to the department and legislative services agency in one (1) of the following formats:**

(1) A format prescribed by the property tax file format requirements found in 50 IAC 23-20.

(2) Extensible markup language (XML) text format to an equivalent level of detail as the property tax file format requirements found in 50 IAC 23-20..

*(Department of Local Government Finance; 50 IAC 23-8-6)*

### **50 IAC 23-8-7 Data transmission instructions**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 7. (a) Instructions for annual data transmission provided within the property tax file format requirements found in 50 IAC 23-20 shall be met during data transmission by a county.**

**(b) Instructions for input-output file transmission provided within the property tax input-output file format requirements found in 50 IAC 23-21 shall be met during a file transmission by a county.** *(Department of Local Government Finance; 50 IAC 23-8-7)*

## **Rule 9. General Reporting Requirements**

### **50 IAC 23-9-1 Histories and transaction logs**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 1. (a) The database system shall be able to generate a historical transaction log for managerial and audit purposes. Reports using history data must do the following:**

**(1) Include the following:**

**(A) The username or user identification.**

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- (B) The date and time.
- (C) Terminal identification.
- (D) Transaction type.

(2) Accept the following parameters to be specified by the user:

- (A) User or user identification.
- (B) Terminal.
- (C) Error level.
- (D) Transaction type.
- (E) Starting and ending dates and times.

~~All transaction logs must include totals and summary level information.~~

(b) Reports using history data must be retrievable from the on-line database system for a period dating back to the beginning of the assessment year that immediately precedes the last date of the general reassessment. Older transactions and history data must be retained off-line in an electronic format if the property tax management system is not capable of maintaining all data on-line. (*Department of Local Government Finance; 50 IAC 23-9-1*)

### **Rule 10. Assessment Reporting Requirements**

#### **50 IAC 23-10-1 User-defined reports for assessment**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. (a) The reporting system shall provide a facility for user-defined reports that provides the following capabilities:

- (1) Screen prints.
- (2) Selection of any group of the following:
  - (A) Database fields within a year or across multiple years for inclusion in a report.
  - (B) Records for inclusion in a report.
- (3) Creation by the user of report fields computed from database fields or other computed fields.
- (4) User-specified summary statistics for all report fields, overall and by group.
- (5) Printing in any user-specified order.
- (6) Grouping on any user-specified criterion.

(b) Available summary statistics shall include the following:

- (1) Sum.
- (2) Count.
- (3) Mean.
- (4) Median.
- (5) Difference.
- (6) Product.
- (7) Ratio.
- (8) Standard deviation.
- (9) Coefficient of variation.
- (10) Coefficient of dispersion
- (11) Price related differential
- (12) Variance.
- (13) Percentages.
- (14) Linear regression.
- (15) Weighted mean.

(c) The grouping and record selection facility:

- (1) shall provide for complex selections using all logical operators; and
- (2) must permit nesting of operations.

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(d) The system shall permit the user to save:

- (1) the layout of a user-defined report; and
- (2) user-defined queries;

for subsequent use. (*Department of Local Government Finance; 50 IAC 23-10-1*)

### **50 IAC 23-10-2 Assessed value reports**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 2. The reporting system shall make available on demand management reports to county assessors or designees within the offices that provide the following information:

(1) The total assessed value under appeal by the following:

- (A) Taxing district.
- (B) Township.
- (C) County.

(2) The total number of changes in assessment processed including resulting change in assessed value by type of change including:

- (A) Corrections of error.
- (B) Adjudicated appeals.
- (C) Annual maintenance changes.
- (D) Additional assessment.
- (E) Other.

(3) Lists of the following:

- (A) Adjustments made to the assessed value through exemption or deduction with ability to run by parcel or in summary showing grand totals by deduction or exemption type and totals by deduction or exemption type within the taxing district and township.
- (B) User-specified data fields for adjacent parcels owned by the same taxpayer.

(*Department of Local Government Finance; 50 IAC 23-10-2*)

### **50 IAC 23-10-3 Assessment forms and reports**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 3. The assessment system shall maintain data necessary to generate the following reports:

(1) A ~~notice~~ notice [sic., notice] of assessment required by IC 6-1.1-4-22.

(2) A notice of assessment required by IC 6-1.1-3-15 or IC 6-1.1-9-1.

(3) ~~A mobile home assessment worksheet required by 50 IAC 3.2-4-3.~~ A notice of assessment for annually assessed mobile homes.

(4) A notice of final determination of assessment as required by IC 6-1.1-15-2.1(f).

(5) ~~A form containing the report to the department required by IC 6-1.1-3-18.~~ A notice of change of assessment for oil and gas assessments.

(6) A property record card required by the REAL PROPERTY ASSESSMENT GUIDELINES FOR 2002 – VERSION A (incorporated by reference at 50 IAC 2.3-1-2).

(7) If photo or video imaging is provided, it must be possible for an operator to print any photographic images associated with the current record.

(8) Any other form or report required by ~~law~~ the department.

Reasonable facsimiles of the above forms may be generated if they contain all information required on the department's forms and have been approved by the department.

(*Department of Local Government Finance; 50 IAC 23-10-3*)

## **Rule 11. Tax and Billing Reporting Requirements**

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### **50 IAC 23-11-1 User-defined reports for tax and billing**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 1. (a)** The reporting system shall provide a facility for user-defined reports that provides the following capabilities:

- (1) Screen prints.
- (2) Selection of any group of the following:
  - (A) Database fields within a year or across multiple years for inclusion in a report.
  - (B) Records for inclusion in a report.
- (3) Creation by the user of report fields computed from database fields or other computed fields.
- (4) User-specified summary statistics for all report fields, overall and by group.
- (5) Printing in any user-specified order.
- (6) Grouping on any user-specified criterion.

**(b)** Available summary statistics shall include the following:

- (1) Sum.
- (2) Count.
- (3) Mean.
- (4) Median.
- (5) Difference.
- (6) Product.
- (7) Ratio.
- (8) Variance.
- (9) Percentages.

**(c)** The grouping and record selection facility:

- (1) shall provide for complex selections using all logical operators; and
- (2) must permit nesting of operations.

**(d)** The system shall permit the user to save:

- (1) the layout of a user-defined report; and
- (2) user-defined queries;

for subsequent use. (*Department of Local Government Finance; 50 IAC 23-11-1*)

### **50 IAC 23-11-2 Tax and billing management reports**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 2. (a)** The reporting system shall make available on demand management reports to county auditors and county treasurers or designees within the offices that provide the following information:

- (1) The amount of property tax remaining to collect in current cycle, how much was billed, and how much has been paid.
- (2) Lists of the following:
  - (A) Taxpayers in bankruptcy by parcel or tax identification number.
  - (B) Properties pending tax of sheriff sale including total or summary information.
- (3) Total assessed value under appeal by taxing district, township, and county.
- (4) Total number of corrections of error processed and resulting change in assessed value by type of error within a taxing district with totals for taxing district and county.
- (5) Lists of the following:
  - (A) Adjustments made to the assessed value through exemption or deduction with ability to run by parcel or in summary showing grand totals by deduction or exemption type and totals by deduction or exemption type within the taxing district and county.
  - (B) User-specified data fields for adjacent parcels owned by the same taxpayer.
- (6) Billing detail comparison among years or billing cycles specified by the user.

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(7) A list of all records on which a refund is due.

(b) The reporting system shall make available on demand management reports to county auditors or designees within the office that provide lists of the following:

- (1) Parcels on which multiple exemptions or deductions, or both, are applied and corresponding exemptions or deductions, or both, for each parcel.
- (2) Taxpayers receiving multiple exemptions or deductions, or both, and corresponding exemptions or deductions, or both, for each taxpayer.

(c) The reporting system shall make available on demand management reports to county treasurers or designees within the office that provides the number and amount of payments processed on given day by clerk. (*Department of Local Government Finance; 50 IAC 23-11-2*)

### **50 IAC 23-11-3 Tax and billing forms and reports**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-22-8; IC 6-1.1-31.5

Sec. 3. (a) The reporting system shall be able to print and generate the following reports in an electronic format:

(1) For one (1) or two (2) installments as required by IC 6-1.1-22-8 or as authorized by the department, generate one (1) statement of taxes and assessments per each of the following:

- (A) Record of the tax duplicate.
  - (B) Real or personal property in a tax increment revenues allocation area.
- (2) Provisional and reconciling tax statement.
- (3) Tax adjustment board rate chart according to the file format requirements provided in 50 IAC 23-8-4.
- (4) Certified statement of net assessed value.
- (5) Tax duplicate.
- (6) Abstract of the following:
- (A) Property.
  - (B) Assessments.
  - (C) Taxes and state and local credits.
  - (D) Deductions.
  - (E) Exemptions.
- (7) Certificate of settlement.
- (8) Treasurer's real property delinquency list for certification to county auditor.
- (9) Written demand to be served upon taxpayers delinquent in the payment of personal property taxes.
- (10) Record of delinquencies for filing with clerk of the circuit court.
- (11) Certificate of tax distribution.
- (12) Any other form or report required by law.

(b) Tax and billing systems must be able to generate statements of taxes and assessments in batch for transfer to a mortgagee maintaining escrow accounts for persons liable for property taxes or special assessments. (*Department of Local Government Finance; 50 IAC 23-11-3*)

### **Rule 12. Internal Control and Accounting Standards for Property Tax Management Systems**

#### **50 IAC 23-12-1 Data integrity**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. The property tax management system must have features to ensure data integrity, including the following:

- (1) Field or record locking to prevent simultaneous updates while permitting read-only access.
- (2) On transaction records, the following:

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(A) The date of the transaction.

(B) The user identification of the operator who entered the transaction.

(3) Not allowing a duplicate of a key that uniquely identifies a record in a file.

(4) Validity checks for data, such as not allowing an alphabetic character to be stored in an all-numeric field, immediately following entry of the data into the system.

(5) Checks for:

(A) data that are out-of-range or unreasonable, such as a:

(i) transaction date of August 13, 2997; or

(ii) negative net assessed value;

(B) logically impossible combinations of values across fields;

(C) data that fall outside of a range, or above a threshold, specified by the local computer system administrator;

(D) null or empty data fields that will result in noncompliance with the property tax file format requirements found in 50 IAC 23-20; and

(E) data that is inconsistent with data entry fields specified by code lists published in the property tax file format requirements found in 50 IAC 23-20;

immediately following entry of the data into the system.

*(Department of Local Government Finance; 50 IAC 23-12-1)*

### **50 IAC 23-12-2 Password and login requirements**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 2.** The property tax management system must include a security feature whereby individual users can be assigned a username or user identification, with a corresponding password, each of which must be input by the user in order to log onto the system. The security feature must meet the following requirements:

(1) Users must be prompted to change their passwords in accordance with standards set by the state board of accounts.

(2) Passwords must be as follows:

(A) Contain a minimum of eight (8) characters.

(B) Combine at least three (3) of the following four (4) types of characters:

(i) Alpha.

(ii) Numeric.

(iii) Special.

(iv) Uppercase and lowercase.

(3) New users must be prompted to change passwords after initial login.

(4) Users must be as follows:

(A) Prompted to change passwords as follows:

(i) After password reset by system administrator.

(ii) Once the current password has expired.

(B) Locked out of the property tax management system after three (3) unsuccessful login attempts. The user must remain locked out until password reset by system administrator.

(5) The property tax management system must not accept a password from a given user if the password is identical to any of the thirteen (13) previous passwords used by that same user.

(6) Users must be automatically locked out of the system after fifteen (15) minutes of inactivity.

(7) The system:

(A) must prevent simultaneous logons by the same user; and

(B) should store all passwords in an encrypted format.

*(Department of Local Government Finance; 50 IAC 23-12-2)*

### **50 IAC 23-12-3 Data backups**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 3.** To preserve ongoing work in the event of equipment failure or other catastrophe, the property tax management

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system:

- (1) shall backup records daily; and
- (2) must backup records by:
  - (A) electronically mirroring and storing data in a secondary location; or
  - (B) transferring records to removable media that can be taken to a secondary location.

*(Department of Local Government Finance; 50 IAC 23-12-3)*

### **50 IAC 23-12-4 System and data security**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31-5

**Sec. 4. The property tax management system must log activities of all system administrators.** *(Department of Local Government Finance; 50 IAC 23-12-4)*

### **Rule 13. Internal Control and Accounting Standards for Assessment Systems**

### **50 IAC 23-13-1 Capture and maintenance of data on assessment record addition, update, and deletion**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 1. (a) The assessment system shall capture the following:**

- (1) A date and time stamp showing the date and time each record was created.
- (2) A username or user identification stamp showing the operator who created the record.
- (3) A date and time stamp on each record showing the date and time of each update.
- (4) A username or user identification stamp showing the operator who performed each update.
- (5) A date and time stamp on each record showing the date and time a record was deleted.
- (6) A username or user identification stamp showing the operator who deleted a record.
- (7) A reason code for each change to an assessment from Code List 17 of the property tax file format requirements found in 50 IAC 23-20.

**(b) The assessment system shall maintain and make available for electronic retrieval the data required under subsection (a) relative to the following:**

- (1) The year preceding the effective date of the last general reassessment through the current assessment year.
- (2) The two (2) assessment years subsequent to the current assessment year.

**(c) In addition to subsection (b), the assessment system shall permit a county to do the following:**

- (1) Maintain current records.
- (2) Enter, update, and retrieve records for an ongoing reassessment.

**(d) Assessment data relating to dates not specified in subsection (b), that is purged from the on-line system, shall be stored off-line in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form.**

**(e) The system must not allow the change of data contained under subsection (a) from years before the current assessment year.** *(Department of Local Government Finance; 50 IAC 23-13-1)*

### **50 IAC 23-13-2 Data integrity**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 2. The assessment system must have features to ensure data integrity, including the following:**

- (1) The inability to add, modify, or remove assessment data in the current year following certification of assessed values to

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the county auditor.

(2) The system must not allow the change of records from years before current assessment year.

*(Department of Local Government Finance; 50 IAC 23-13-2)*

### **50 IAC 23-13-3 Changes to parcel numbers**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

**Sec. 3. Where parcel numbers have changed, all parcel records must include the old parcel number.** *(Department of Local Government Finance; 50 IAC 23-13-3)*

### **50 IAC 23-13-4 System and data security**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

**Sec. 4. (a) The assessment system shall include a security system to ensure computer system and data security. The security system must provide for the following:**

(1) Adequate access controls to the system as a whole.

(2) Appropriate levels of control for access to database functions.

**It must be possible for a local computer system administrator to define users and assign them rights to the system. Rights must be user-specific and not device-specific.**

**(b) The following rights levels must be available:**

(1) None (no access to the assessment system).

(2) Read-only (search and view).

(3) Add parcel and assessment data.

(4) Add appeals data.

(5) Delete a parcel.

(6) Split a parcel.

(7) Add a personal property record.

(8) Modify a personal property record.

(9) Add valuation table data.

(10) Modify valuation table data.

(11) Modify parcel address.

*(Department of Local Government Finance; 50 IAC 23-13-4)*

### **50 IAC 23-13-5 Assessment system indicators**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-12; IC 6-1.1-21.2-3; IC 6-1.1-31.5

**Sec. 5. The assessment system shall indicate records that meet any of the following criteria:**

(1) Property located in an allocation area as defined in IC 6-1.1-21.2-3.

(2) Parcels for which a standard deduction for homestead could be claimed under IC 6-1.1-12.

*(Department of Local Government Finance; 50 IAC 23-13-5)*

### **50 IAC 23-13-6 Data archiving requirements**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

**Sec. 6. The assessment system shall automatically archive records immediately following certification of gross assessed values to the county auditor.** *(Department of Local Government Finance; 50 IAC 23-13-6)*

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### **Rule 14. Internal Control and Accounting Standards for Tax and Billing Systems**

#### **50 IAC 23-14-1 Capture and maintenance of data on tax and billing record**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 1. (a)** The tax and billing system shall capture the following:

- (1) A date and time stamp showing the date and time each record was created.
- (2) A username or user identification stamp showing the operator who created the record.
- (3) A date and time stamp on each record showing the date and time of each update.
- (4) A username or user identification stamp showing the operator who performed each update.
- (5) A date and time stamp on each record showing the date and time a record was deleted.
- (6) A username or user identification stamp showing the operator who deleted a record.
- (7) A reason code for each change resulting in a change to taxes charged from Code List 17 of the property tax file format requirements found in 50 IAC 23-20.

(b) The tax and billing system shall maintain and make available for electronic retrieval the data required under subsection (a) relative to the following:

- (1) The current tax year.
- (2) The two (2) tax years before the current tax year.
- (3) The two (2) tax years subsequent to the current tax year.

(c) In addition to subsection (b), the tax and billing system shall permit a county to do the following:

- (1) Maintain current records.
- (2) Enter, update, and retrieve records for all periods specified in subsection (b).

(d) Tax and billing data relating to dates not specified in subsection (b), that is purged from the on-line system, shall be stored off-line in a flat ASCII file in machine-readable form. Field and file definitions must also be included with the data in machine-readable form.

(e) The system must not allow the change of data contained under subsection (a) from years before the current tax year.  
(Department of Local Government Finance; 50 IAC 23-14-1)

#### **50 IAC 23-14-2 Data integrity**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 2.** The tax and billing system must have features to ensure data integrity, including the following:

- (1) The inability to add, modify, or remove assessed value and tax data in the current year unless through one (1) of the following:
  - (A) A correction of error by the county auditor.
  - (B) An assessment adjustment for the purpose of omitted or undervalued property by the county auditor.
  - (C) An adjudication by an administrative agency or court.
  - (D) A legislative change that retroactively affects the calculation of taxes.
- (2) When an owner has filed for bankruptcy, that owner's property cannot be marked for a tax sale.
- (3) Deductions, exemptions, and credits must be rolled to the following year, if applicable.
- (4) The inability to do the following:
  - (A) Change or reallocate a payment posting from a prior tax collection period.
  - (B) Manually overwrite rates contained in a department issued county budget order.

(Department of Local Government Finance; 50 IAC 23-14-2)

#### **50 IAC 23-14-3 System and data security**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

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**Affected: IC 6-1.1-31.5**

**Sec. 3. (a) The tax and billing system shall include a security system to ensure computer system and data security. The security system must provide for the following:**

- (1) Adequate access controls to the system as a whole.**
- (2) Appropriate levels of control for access to database functions.**

**It must be possible for a local computer system administrator to define users and assign them rights to the system that correspond to employee job responsibilities and functions and that are not in violation with segregation of duties. Rights must be user-specific and not be device-specific.**

**(b) The following rights levels must be available for authorized auditor office personnel:**

- (1) None (no access to the tax and billing system).**
- (2) Read-only (search and view).**
- (3) Add credit, deduction, and exemption data.**
- (4) Modify credit, deduction, and exemption data.**
- (5) Modify owner address.**
- (6) Enter a certificate of error.**
- (7) Enter an additional assessment.**
- (8) Perform settlement functions.**
- (9) Enter a tax recharge.**

**(c) The following rights levels must be available for authorized treasurer office personnel:**

- (1) None (no access to the tax and billing system).**
- (2) Read-only (search and view).**
- (3) Modify payment data.**
- (4) Modify billing address.**

**(d) A user shall not have access to a right to which that user has not been assigned. (*Department of Local Government Finance; 50 IAC 23-14-3*)**

### **50 IAC 23-14-4 Notices to operator**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 4. The tax and billing system shall flag records that meet any of the following criteria:**

- (1) Bankruptcy.**
- (2) Under appeal.**
- (3) Tax sale.**
- (4) History of payment by check despite insufficient funds.**
- (5) Overpayment of taxes.**
- (6) Demand notice.**
- (7) Sheriff sale.**
- (8) Escrow companies.**
- (9) Public employees.**

**(*Department of Local Government Finance; 50 IAC 23-14-4*)**

### **50 IAC 23-14-5 Data archiving requirements**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 5. The tax and billing system shall automatically archive records after the following:**

- (1) Certification of net assessed values to the department.**
- (2) Billing and abstract of taxes to the auditor of state.**

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### **(3) Each settlement period.**

*(Department of Local Government Finance; 50 IAC 23-14-5)*

### **Rule 15. County Office Integration Standards**

#### **50 IAC 23-15-1 Electronic integration requirement**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

#### **Sec. 1. The property tax management system must do the following:**

**(1) Perform all subsequent integration standards of this rule electronically.**

**(2) Not rely upon manual rekeying of data into external subsystems.**

*(Department of Local Government Finance; 50 IAC 23-15-1)*

#### **50 IAC 23-15-2 Addition, modification, or deletion of parcel address**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

#### **Sec. 2. The property tax management system must do the following:**

**(1) Allow authorized county personnel the ability to add, modify, and delete the following:**

**(A) A real property parcel address.**

**(B) A personal property address.**

**(C) An annually assessed mobile home address.**

**(2) Enable immediate access of the updated address to all other authorized county personnel.**

*(Department of Local Government Finance; 50 IAC 23-15-2)*

#### **50 IAC 23-15-3 Addition, modification, or deletion of owner data**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

#### **Sec. 3. The property tax management system must do the following:**

**(1) Allow authorized county personnel the ability to add, modify, and delete the following:**

**(A) A real property owner's name and address.**

**(B) A personal property owner's name and address.**

**(C) An annually assessed mobile home owner's name and address.**

**(D) An oil and gas interest owner's name and address.**

**(2) Enable immediate access of the updated name and address to all other authorized county personnel.**

*(Department of Local Government Finance; 50 IAC 23-15-3)*

#### **50 IAC 23-15-4 Addition, modification, or deletion of billing data**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

#### **Sec. 4. The property tax management system must do the following:**

**(1) Allow authorized county personnel the ability to add, modify, and delete the following:**

**(A) A real property taxpayer's name and billing address.**

**(B) A personal property taxpayer's name and billing address.**

**(C) An annually assessed mobile home taxpayer's name and billing address.**

**(D) An oil and gas taxpayer's name and billing address**

**(2) Enable immediate access of updated name and address to all other authorized county personnel.**

*(Department of Local Government Finance; 50 IAC 23-15-4)*

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**50 IAC 23-15-5 Annual certification of real ~~property, and~~ personal property, and oil and gas gross assessed values to county auditor**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-12-37; IC 6-1.1-31.5

**Sec. 5. (a) The property tax management system must perform an annual update of the following:**

- (1) Real property, ~~and~~ personal property, and oil and gas gross assessed values for each parcel accessible by authorized county auditor and treasurer office personnel after recalculation by the county assessor for the current assessment year.**
- (2) Classification of real property, ~~and~~ personal property, and oil and gas interests by authorized assessing officials for access by county auditor and treasurer office personnel.**
- (3) The amount of real property, ~~and~~ personal property, and oil and gas gross assessed value all parcels within the county.**
- (4) The amount of real property gross assessed value eligible to receive a standard deduction for homestead under IC 6-1.1-12-37 for each real property parcel. The property tax management system must also update the separations of the gross assessed value eligible by the gross assessed value of each of the following:**
  - (A) Land eligible for the standard deduction for homestead under IC 6-1.1-12-37.**
  - (B) Improvement eligible for the standard deduction for homestead under IC 6-1.1-12-37.**
  - (C) Land ineligible for the standard deduction for homestead under IC 6-1.1-12-37.**
  - (D) Improvements ineligible for the standard deduction for homestead under IC 6-1.1-12-37.**

**(b) After the property tax management system performs the functions described in subsection (a), it must not allow assessing officials to subsequently update the data described in subsection (a) for auditor or treasurer personnel access during the current assessment year. (Department of Local Government Finance; 50 IAC 23-15-5)**

**50 IAC 23-15-6 Annually assessed mobile homes**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-12-37; IC 6-1.1-31.5

**Sec. 6. The property tax management system must do the following:**

- (1) Perform an annual update of individual annually assessed mobile home gross assessed values accessible by authorized county auditor and treasurer office personnel after recalculation by the county assessor for the current assessment year.**
- (2) Not allow subsequent electronic update of individual annually assessed mobile home gross assessed values by the county assessor for the current assessment year.**
- (3) Perform an annual update of the amount of gross assessed value eligible to receive a standard deduction for homestead under IC 6-1.1-12-37 for each annually assessed mobile home. The property tax management system must also update the separations of the gross assessed value eligible by the gross assessed value of each of the following:**
  - (A) Improvement eligible for the standard deduction for homestead under IC 6-1.1-12-37.**
  - (B) Improvements ineligible for the standard deduction for homestead under IC 6-1.1-12-37.**

*(Department of Local Government Finance; 50 IAC 23-15-6)*

**50 IAC 23-15-6A Oil and gas assessments**

**Authority:**

**Affected:**

**Sec. 6A. The property tax management system must do the following:**

- (1) Perform an annual update of individual oil and gas assessed values accessible by authorized county auditor and treasurer office personnel after recalculation by the county assessor for the current assessment year.**
- (2) Not allow subsequent electronic update of individual oil and gas assessed values by the county assessor for the current assessment year.**

**50 IAC 23-15-7 Modification of gross assessed value as a result of final appeal determination, correction of error, omitted or undervalued property, or legislative changes**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

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**Sec. 7. The property tax management system must do the following:**

**(1) Allow update of the real, ~~or~~ personal property, and oil and gas gross assessed value by authorized county officials for the subsequent assessment years after any of the following:**

**(A) Final appeal determination.**

**(B) Correction of error.**

**(C) Omitted or undervalued property.**

**(D) Legislative changes that retroactively affect the calculation of taxes.**

**(2) Initiate immediate recalculation of taxes for the current or prior assessment years following update to the assessed value.**

*(Department of Local Government Finance; 50 IAC 23-15-7)*

**50 IAC 23-15-8 Creation of new parcel or property records by the assessor**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 8. The property tax management system must provide authorized auditor and treasurer personnel immediate access to new real, ~~or~~ personal property, oil and gas records created by the county assessor.** *(Department of Local Government Finance; 50 IAC 23-15-8)*

**50 IAC 23-15-9 Inactivation of parcel or property records by the assessor**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 9. The property tax management system must notify authorized auditor and treasurer personnel immediately upon an assessing official's inactivation of real, ~~or~~ personal property, and oil and gas records.** *(Department of Local Government Finance; 50 IAC 23-15-9)*

**50 IAC 23-15-10 Sales disclosure data**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 10. The property tax management system must perform an annual update of sales disclosure data for incorporation of current sales data into any valuation method, calculation of neighborhood factors, or sales ratio studies by the county.** *(Department of Local Government Finance; 50 IAC 23-15-10)*

### **Rule 16. External Agency Integration Standards**

**50 IAC 23-16-1 Tax adjustment board rate chart file**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 1. Tax and billing systems must be able to generate the tax adjustment board rate chart in the electronic file format prescribed by 50 IAC 23-8-4 for transmission to the department.** *(Department of Local Government Finance; 50 IAC 23-16-1)*

**50 IAC 23-16-2 Budget order file**

**Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5**

**Affected: IC 6-1.1-31.5**

**Sec. 2. Tax and billing systems must be able to import the department issued county budget order according to the electronic file format prescribed by 50 IAC 23-8-4.** *(Department of Local Government Finance; 50 IAC 23-16-2)*

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### **50 IAC 23-16-3 State assessed distributable property files**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 3. Tax and billing systems must be able to import department issued data related to state assessed distributable properties according to the electronic file format prescribed by 50 IAC 23-8-4. (*Department of Local Government Finance; 50 IAC 23-16-3*)**

### **Rule 17. Vendor Eligibility**

### **50 IAC 23-17-1 Vendor eligibility**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 1. (a) For purposes of this section, “QPA”, which is an acronym for quantity purchase agreement, refers to a legal agreement between the state and a vendor whereby the state or one (1) of its political subdivisions may purchase particular goods or services, or both, from the vendor at a specified rate.**

**(b) Assessment software vendors and tax and billing software vendors must do the following:**

**(1) Demonstrate that their products can:**

**(A) successfully meet the requirements of this article; and**

**(B) be included as part of a certified property tax management system:**

**(i) before entering into any contract or sales agreement with a county; and**

**(ii) each time that major changes are made.**

**(2) Successfully form with the state a QPA for local procurement of software packages before entering into any contract or sales agreement with a county.**

**(3) Either:**

**(A) submit a current copy of all applications program source code to an independent escrow agent designated by the department; or**

**(B) deliver all source code to the county.**

**(4) Submit a current copy of the following with the department, the designated escrow agent, and the county:**

**(A) All existing user documentation and technical documentation that includes any of the following:**

**(i) Existing data flow diagrams.**

**(ii) Entity relationship diagrams.**

**(iii) Structure charts.**

**(iv) Flow charts.**

**(v) Other systems analysis and design information.**

**(B) The database documentation that includes the following:**

**(i) Database structures.**

**(ii) Any diagrams and technical reports normally kept for the database management system used.**

**(iii) Descriptions of all data elements.**

**(iv) If a data dictionary exists, the dictionary, in machine-readable form.**

**(v) Any edit tables and external database structures used by the system.**

**(vi) Any other information necessary to replicate the database structure and its contents.**

**(5) Submit with the:**

**(A) department;**

**(B) designated escrow agent; and**

**(C) county;**

**documentation of system resource requirements for the system.**

**(c) For the purpose of this section, “major change” means a significant alteration in the operation of the computer system or any other change that would cause the computer system not to comply with this article. As defined in this section, the term:**

**(1) includes changes such as:**

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- (A) the removal or modification of any required data or feature;
- (B) the addition, modification, or removal of any feature that impacts data, features, or functionality required under this article; or
- (C) a modification that requires a different operating system; and

(2) does not include changes such as:

- (A) a modification that allows a different printer to be added to the computer system;
- (B) the addition of any feature that increases functionality without requiring different or additional computer hardware or a different operating system;
- (C) the addition, modification, or removal of any feature that does not impact data, features, or functionality required under this article; or
- (D) a modification that improves performance without requiring different or additional computer hardware or a different operating system.

If the assessment software vendor or tax and billing software vendor has reason to question whether a change constitutes a major change under this section, the assessment software vendor or tax and billing software vendor must request a written determination from the department. The request must specify the contemplated change in detail. Within ten (10) business days of receipt of the request specifying the contemplated change, the department will issue a determination of whether the contemplated change constitutes a major change.

(d) Assessment software vendors are limited to certification of three (3) versions of assessment software. No vendor may have more than one (1) of each of the following version types:

- (1) A software package that is currently installed and supported in a majority of customer environments.
- (2) A software package that is being phased out and replaced by either version (1) or (3).
- (3) A software package that is currently under development and has been property tax management system certified.

(e) Tax and billing software vendors are limited to certification of three (3) versions of tax and billing software. No vendor may have more than one (1) of each of the following version types:

- (1) A software package that is currently installed and supported in a majority of customer environments.
- (2) A software package that is being phased out and replaced by either version (1) or (3).
- (3) A software package that is currently under development and has been property tax management system certified.

(f) In the event an assessment software vendor or tax and billing software vendor acquires a new assessment software or tax and billing software package, causing the vendor to exceed the limitation requirement prescribed in subsections (c) and (d), the vendor must submit a transition plan to the department for approval explaining how it will come into compliance with the limitation requirement. *(Department of Local Government Finance; 50 IAC 23-17-1)*

### **50 IAC 23-17-2 Computer services providers**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

**Sec. 2. Computer services providers must:**

- (1) possess a detailed knowledge of all computer hardware and computer software that comprise the computer system of the county, as it is certified;
- (2) have a thorough understanding of the requirements of this article; and
- (3) not perform any service activity for the county that alters the computer system such that the computer system, subsequent to the service activity, would no longer be in compliance with this article.

*(Department of Local Government Finance; 50 IAC 23-17-2)*

### **50 IAC 23-17-3 Computer hardware providers**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

**Sec. 3. Computer hardware providers must provide an industry standard warranty.** *(Department of Local Government*

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*Finance; 50 IAC 23-17-3)*

### **Rule 18. Certification**

#### **50 IAC 23-18-1 General certification provisions**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-4-4; IC 6-1.1-31.5

**Sec. 1. (a)** Except as provided in subsection (b), a county may not use, purchase, contract for the purchase of, or otherwise acquire:

(1) computer software; or

(2) computer services;

unless the computer system to be used and any software or services are certified by the department or its designee under this article.

(b) Computer hardware, computer software, or computer services that the department has determined in writing will not significantly affect the ability of a computer system to function in compliance with this article, such as a printer, monitor, or utility software that allows the application to operate unchanged, does not have to be certified.

(c) All county installations of property tax management systems shall be certified under section 5 of this rule not later than December 31 of the year preceding the starting year of the next general reassessment as defined in IC 6-1.1-4-4.

(d) All:

(1) assessment and tax and billing software;

(2) county property tax management systems; and

(3) county installations of property tax management systems;

must be recertified as provided in section 6 of this rule. (*Department of Local Government Finance; 50 IAC 23-18-1*)

#### **50 IAC 23-18-2 Initial software certification**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 2. (a)** Assessment and tax and billing software subject to certification under section 1 of this rule must initially be tested and certified under this section. The software will be tested by the department or its designee on a stand-alone PC, or a larger system if no PC version is available, on which the software has been installed. A vendor or data processing department shall schedule a testing date with the department at least thirty (30) days before submitting its assessment software or tax and billing software for test. The test shall include, but will not be limited to, a demonstration of the following:

(1) The software's internal control mechanisms required under this article.

(2) The software's ability to:

(A) perform calculations; and

(B) import and export data;

as applicable to fulfill its function within an overall property tax management system.

(b) At least thirty (30) days before the test, each vendor shall submit the following:

(1) For review, all technical documentation. All documentation that includes proprietary information or trade secrets must be so identified on its cover.

(2) Audited financial statements for the most recent three (3) years upon request by the department. If the company has been in business less than three (3) years, then a business plan shall be submitted in addition to any available financial statements.

(c) At least thirty (30) days before the test, each data processing department that has developed a unique assessment or tax and billing application shall submit for review all technical documentation. All documents that include proprietary information or trade secrets must be so identified on its cover.

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(d) The department or its designee shall finish the test and notify the vendor or data processing department of the results within thirty (30) days of the submission date. If the software fails the test, the department will inform the vendor or data processing department in writing of the reason or reasons for the failure. Upon notice of failure, the vendor or data processing department may make the required correction or corrections and resubmit for certification, following the schedule in subsections (a) through (c).

(e) Upon successful completion of testing under subsection (a), the department shall then declare the assessment or tax and billing software certified. (*Department of Local Government Finance; 50 IAC 23-18-2*)

### **50 IAC 23-18-3 System and integration demonstrations**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

Sec. 3. (a) Assessment and tax and billing systems subject to certification under section 1 of this rule that utilize software that has been software certified by the department must initially be tested and integration validated under this section. The systems will be tested by the department or its designee on a stand-alone PC or a larger system if no PC version is available. A vendor or data processing department shall schedule a testing date with the department at least thirty (30) days before submitting its assessment or tax and billing, or both, system or systems for test. The test shall include, but will not be limited to, the following:

- (1) Demonstration of the system's ability to export all state specified data in the format required under this article.
- (2) Validation that the system incorporates all general system requirements.
- (3) Demonstration of the system's user-defined reporting capability.
- (4) Generation of required reports.
- (5) Demonstration of the system's ability to perform the following scenarios:
  - (A) A complete walkthrough of:
    - (i) a real property parcel; and
    - (ii) a personal property record;from recalculation of gross assessed value to settlement.
  - (B) Calculation of a sales ratio study and generation of its output in the format required under this article.
  - (C) Entering information indicating a real property parcel transferred ownership, handling of exemptions, deductions, and credits that were assigned to the transferred property, and update of associated tax billing information.
  - (D) Adjusting a real property parcel's assessed value resulting from the following:
    - (i) A correction of error and the subsequent recalculation of taxes from the change in value.
    - (ii) A successful appeal determination and the subsequent recalculation of taxes from the change in value.
    - (iii) An additional assessment and the subsequent recalculation of taxes from the change in value.
  - (E) Adjusting a personal property assessed value resulting from a correction of error and the subsequent recalculation of taxes from the change in value.
  - (F) Application of annual adjustment factors to properties.
  - (G) A property split resulting in inactivation of existing parcel records and creation of new parcel records in the property tax management system.
  - (H) A property combination.
  - (I) Separating gross assessed value of a parcel eligible for the standard deduction for homestead through calculation of the tax statement.
  - (J) Handling a real property parcel of which only a portion of the property can be abated.
  - (K) Accepting state assessed utility values in the format prescribed by 50 IAC 23-8-4.
  - (L) Creating the county tax adjustment board rate chart in the manner prescribed by 50 IAC 23-8-4 and subsequent override of those rates from acceptance of the department issued budget order in the format prescribed by 50 IAC 23-8-4.

(b) At least thirty (30) days before the test, each vendor shall submit for review any technical documentation specific to the system. This may include any system architecture schematics. All documentation that includes proprietary information or trade secrets must be so identified on its cover.

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(c) At least thirty (30) days before the test, each data processing department that has developed a unique assessment or tax and billing system shall submit for review all technical documentation. All documents that include proprietary information or trade secrets must be so identified on its cover.

(d) The department or its designee shall observe the demonstration and document the tests and scenarios accomplished by the system. The department shall notify the vendor or data processing department of the results within thirty (30) days of the submission date, including the specific tests and scenarios achieved by the system and those that were not. The vendor or data processing department may do the following:

- (1) Make the required correction or corrections.
- (2) Schedule an additional testing date.
- (3) Again perform system and integration demonstrations following the schedule in subsections (a) through (c).

(e) The department or its designee shall record the results from testing under subsection (d) and publish them for vendor and county access. Published results shall include the following:

- (1) Vendors involved in demonstration.
- (2) Packages and package version used in demonstration.
- (3) Reports successfully generated by the system or systems.
- (4) Reports unsuccessfully generated by the system or systems.
- (5) Scenarios successfully demonstrated by the system or systems.
- (6) Scenarios unsuccessfully demonstrated by the system or systems.

*(Department of Local Government Finance; 50 IAC 23-18-3)*

### **50 IAC 23-18-4 Initial property tax management system certification**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 4. (a)** Property tax management systems subject to certification under section 1 of this rule that utilize software that has been software certified by the department and have demonstrated successful integration with other software as necessary must initially be certified under this section. A county shall submit its proposed property tax management system to the department. The department or its designee shall consider the proposed system and confirm that all requirements and scenarios tested under section 3 of this rule are accomplished by the proposed system using the recorded and published results prescribed under section 3(e) of this rule.

(b) If the department or its designee finds that a county's proposed system meets all requirements and accomplished all scenarios tested under section 3 of this rule, the department will declare the property tax management system certified for the county in which it is to be implemented. *(Department of Local Government Finance; 50 IAC 23-18-4)*

### **50 IAC 23-18-5 Initial local certification of county installation**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 5. (a)** Property tax management system subject to certification under section 1 of this rule must be certified under this section. After the installation of the system certified under section 4 of this rule, a county shall engage an independent, private, or public entity approved by the department to test and validate that the installed property tax management system complies with the standards and requirements of this article.

(b) Once the independent entity finds that the installed property tax management system meets the standards and requirements of this article, the county shall notify the department in writing that the installed system remains in compliance. The department shall then declare the computer system as locally certified for the county where it was independently tested. *(Department of Local Government Finance; 50 IAC 23-18-5)*

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### **50 IAC 23-18-6 Changes in certified systems, rule, or test scenarios; recertification**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-4-4; IC 6-1.1-31.5

**Sec. 6. (a)** If initial certification of a property tax management system is within twenty-four (24) months before the start of a general reassessment as defined in IC 6-1.1-4-4, recertification of that system is not required.

**(b)** Property tax management systems not subject to subsection (a) that have been initially certified must be recertified within the twenty-four (24) month period before the start of each general reassessment as defined in IC 6-1.1-4-4. If any major change is made to a certified system at any other time, the system shall be considered a new system subject to the same certification requirements of sections 2, 4, and 5 of this rule. As used in this section, “major change” has the meaning set forth in 50 IAC 23-17-1.

**(c)** Property tax management system installations not subject to subsection (a) that have been initially certified must be locally recertified within the twenty-four (24) month period before the start of each general reassessment as defined in IC 6-1.1-4-4.

**(d)** If any other change is made to a certified system, the vendor must submit revised copies of documentation, revised source code and other materials to the following:

- (1)** The escrow agent.
- (2)** The department.

**(e)** The department shall determine in writing whether a specific change constitutes a major change.

**(f)** The department may require full or incremental re-certification at its discretion whenever a specific change to the rule or test scenarios occurs. *(Department of Local Government Finance; 50 IAC 23-18-6)*

### **50 IAC 23-18-7 Penalty for noncompliance**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 7.** The department may elect not to certify the budget order or impose other sanctions allowed by law for a county that fails to comply with this rule. *(Department of Local Government Finance; 50 IAC 23-18-7)*

## **Rule 19. Contract Provisions**

### **50 IAC 23-19-1 Vendors**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 1. (a)** This section applies to all vendors.

**(b)** A contract between a vendor and a county must include the following provisions:

- (1)** An agreement to submit disputes regarding the standards required under this article to the designated authority for resolution as provided under this article.
- (2)** An agreement that all disputes not covered under subdivision (1) shall be resolved under the laws of Indiana.
- (3)** A guarantee or warranty by the vendor that the product covered by the contract meets the provisions of this article, and an agreement that any subsequently discovered failure to meet the provisions of this article will be corrected at the vendor’s expense.
- (4)** An agreement that all of the contract provisions shall be binding on all parties to the contract and their successors or assigns.
- (5)** An agreement that the vendor will make any product or service change that may be required as a consequence of a

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change in any law, rule, or state board policy statement relating to the computer system, provided the vendor is compensated equitably, based on common industry rates, as are reasonably agreed to by the parties.

(6) An agreement that all data that is entered into, stored, or generated by the property tax management system is the sole property of the county operating the property tax management system. The vendor retains no ownership or other interest in the data entered into, stored, or generated by the property tax management system.

(c) The county must consider including in the contract between the vendor requirement that the vendor provide surety and performance bonds in amounts determined sufficient by the county. (*Department of Local Government Finance; 50 IAC 23-19-1*)

### **50 IAC 23-19-2 Assessment software and tax and billing software vendors**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 2. (a)** This section applies to all assessment software vendors and all tax and billing software vendors.

(b) A contract between an assessment software vendor and a county or a tax and billing software vendor and a county must include the following provisions:

(1) An agreement that the vendor will provide a software maintenance agreement that meets the standards prescribed in this article.

(2) An agreement that the vendor will provide assistance to the county as may be required to modify the property tax management system to comply with changes in state law, department rules, department policy statements, or this article within the time period prescribed by the law, rule, or department.

(3) Should for any reason a county change the assessment or tax and billing software or any other part of the computer system at:

(A) the end of a contractual period;

(B) contract termination;

(C) decertification; or

(D) failure of recertification;

the vendor of the software shall in no way impede or delay the smooth, orderly, and timely transfer of the county's data from the current database to a new database.

(4) An agreement that the vendor will reimburse the county for all costs incurred as a result of the vendor's failure to continue to support the assessment software or tax and billing software during the life of the maintenance agreement.

(5) An agreement that the contract and the escrow agreement both provide for the vendor's documentation and source code to be released by the escrow agent to the county when the department, an arbitrator, or a court rules that the vendor:

(A) has ceased to provide continued support; and

(B) is incapable of resuming support.

(6) An agreement that, unless the total system installation is:

(A) confirmed by an independent entity; and

(B) locally certified by the department;

the contract is void.

(7) An agreement that, unless the property tax management system is recertified and the total system installation is:

(A) confirmed by an independent entity; and

(B) locally recertified by the department;

the contract is void.

(8) An agreement that the contract is void if the property tax management system certification is:

(A) denied;

(B) decertified; or

(C) revoked.

(9) An agreement that the contract is void if the local certification of the county installation is:

(A) denied;

(B) decertified; or

(C) revoked.

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*(Department of Local Government Finance; 50 IAC 23-19-2)*

### **50 IAC 23-19-3 System maintenance**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 3. Assessment software and tax and billing software vendors must offer a maintenance contract for ongoing maintenance services of the property tax management system that include the following:**

- (1) Telephone support.**
- (2) Problem diagnostic support from vendor personnel, by any necessary combination of remote and on-site services.**
- (3) System modification initiated by the vendor.**
- (4) Services to correct defects in software that are provided at vendor's expense.**

**All other support shall be provided on terms included in the maintenance contract or other contract between the vendor and the county. No vendor may require a county to accept vendor initiated changes unless those changes are included in the cost of a maintenance contract.** *(Department of Local Government Finance; 50 IAC 23-19-3)*

### **50 IAC 23-19-4 Disputes**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 4. (a) This section applies to all vendors. Disputes between vendors and counties concerning whether the assessment software or tax and billing software meets the standards established in this article shall be resolved by the department in accordance with this section. Disputes concerning other contractual matters shall be resolved through arbitration. Nothing in this article shall be construed as limiting the rights of disputing parties to pursue action in the courts of the state after the procedures of this article have been exhausted.**

**(b) A party to a dispute shall file with the department a written petition for conflict resolution. This petition shall include the following:**

- (1) A statement that the petitioner is a party to a contract with a vendor for assessment software or tax and billing software subject to the provisions of this article.**
- (2) The identity of the vendor and the:**
  - (A) property tax management system;**
  - (B) assessment software; or**
  - (C) tax and billing software;**

**about which the complaint is filed.**

- (3) An allegation that the:**
  - (A) property tax management system;**
  - (B) assessment software; or**
  - (C) tax and billing software;**

**fails to meet requirements of this article, stating specifically the ways in which the system is alleged to violate specified provisions.**

- (4) Written proof that a copy of the petition has been delivered to the vendor whose system or software is the subject of the dispute.**

**(c) Within fifteen (15) days of receipt of a copy of the petition, the opposing party must file with the department a response to each item specified in the complaint.**

**(d) On the earlier of:**

- (1) receipt of a response; or**
- (2) fifteen (15) days following the filing of the petition;**

**the department shall initiate an investigation into the complaint. This investigation may be conducted by the department, its staff, or a designated agent. The person conducting the investigation shall prepare findings of fact and submit those to the department.**

## **PROPOSED AMENDMENTS**

(e) The parties shall make the following available to the investigation:

- (1) Their personnel.
- (2) User documentation.
- (3) Technical documentation.
- (4) Any other materials or information sources required by the department or its agent.

(f) On receipt of findings of fact, the department shall review the petition and hold a hearing on the petition. All parties to the complaint shall be entitled representation at the hearing. The department may, in its discretion:

- (1) find for the vendor or petitioner; or
- (2) continue the investigation.

(g) If the department finds that the software or system fails to meet the requirements of this article, it may do the following:

- (1) Decertify the software or system, or both, and forbid any of the following:
  - (A) New contracts.
  - (B) Contract renewals.
  - (C) Contract extensions.
- (2) Impose specific conditions on continued certification of the computer system.
- (3) Require specific changes and new certification tests.

*(Department of Local Government Finance; 50 IAC 23-19-4)*

### **Rule 20. Property Tax File Format Requirements**

#### **50 IAC 23-20-1 Purpose of Rule**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

**Sec. 1.** The purpose of this rule is to prescribe standardized property tax data file formats to enable local government to be able to collect, analyze, store, and share property tax data with the state and to facilitate integration required between all components of a property tax management system. **The prescribed file formats shall be able to be generated by local officials at any time without vendor intervention or cost to the counties.** *(Department of Local Government Finance; 50 IAC 23-20-1)*

#### **50 IAC 23-20-2 Instructions**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

#### **Sec. 2. (a) Data Format Instructions**

- (1) Each file must have a header record and a trailer record in the exact specified format with "FILENAME" and "TRAILER" in uppercase.
- (2) All fields are fixed length.
- (3) Left justify all alphanumeric fields.
- (4) All numeric fields must have leading zeros if field value does not utilize all available spaces.
- (5) Assume no decimal precision for all numeric fields without format clarification.
- (6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".
- (7) Yes/No fields must have 'Y' or 'N.'
- (8) All date fields must be in mm/dd/yyyy format.
- (9) All fields which reference a Code List should contain a value from the lists provided in 'Code Lists for Required Data' of this document.
- (10) Place a negative sign '-' at the far left of the field for all negative numbers.
- (11) Note all format requirements specified at the field level.
- (12) When capturing data other than values specified in the code lists, please send the most appropriate item included in the code list.

## **PROPOSED AMENDMENTS**

### **(b) Submission Instructions**

- (1) The submission must include data for the entire county. Each file must include all data for all townships.
- (2) Data must be submitted on CD-Rom or by email.
- (3) Send CD-Rom to: Legislative Services Agency, Office of Fiscal and Management Analysis, 200 W. Washington St., Suite 301, Indianapolis, IN 46204 Attention: Diane Powers or email to: [DPOWERS@IGA.STATE.IN.US](mailto:DPOWERS@IGA.STATE.IN.US)
- (4) The State will validate that your data submission meets the defined file structure format. In the event that your data submission does not meet the required standards, you will be notified of non-compliance issues and asked to resubmit your data. (Department of Local Government Finance; 50 IAC 23-20-2)

### **50 IAC 23-20-3 Code Lists for Required Data**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

### **Sec. 3. (a) Code List 1 - Property Class Codes:**

Code	Value
100	AGRICULTURAL - VACANT LAND
101	AGRICULTURAL - CASH GRAIN/GENERAL FARM
102	AGRICULTURAL - LIVESTOCK OTHER THAN DAIRY OR POULTRY
103	AGRICULTURAL - DAIRY FARM
104	AGRICULTURAL - POULTRY FARM
105	AGRICULTURAL - FRUIT & NUT FARMS
106	AGRICULTURAL - VEGETABLE FARM
107	AGRICULTURAL - TOBACCO FARM
108	AGRICULTURAL - NURSERY
109	AGRICULTURAL - GREENHOUSES
110	AGRICULTURAL - HOG FARM
111	AGRICULTURAL - BEEF FARM
120	AGRICULTURAL - TIMBER
141	AGRICULTURAL - AGLAND WITH MOBILE HOME
149	AGRICULTURAL - AGLAND WITH PERSONAL PROPERTY MOBILE HOME
198	AGRICULTURAL - AG BUILDING ON LEASED LAND
199	AGRICULTURAL - OTHER AGRICULTURAL USE
200	MINERAL
300	INDUSTRIAL VACANT LAND
309	PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
310	INDUSTRIAL FOOD & DRINK
320	INDUSTRIAL FOUNDRIES & HEAVY MANUFACTURING
330	INDUSTRIAL MEDIUM MANUFACTURING & ASSEMBLY
340	INDUSTRIAL - LIGHT MANUFACTURING & ASSEMBLY
345	INDUSTRIAL OFFICE
346	INDUSTRIAL RESEARCH AND DEVELOPMENT FACILITY
350	INDUSTRIAL WAREHOUSE
360	INDUSTRIAL TRUCK TERMINALS
370	INDUSTRIAL SMALL SHOPS
380	INDUSTRIAL MINES & QUARRIES
385	INDUSTRIAL LANDFILL

## **PROPOSED AMENDMENTS**

390	INDUSTRIAL GRAIN ELEVATORS
398	INDUSTRIAL BUILDING ON LEASED LAND
399	INDUSTRIAL OTHER STRUCTURES
400	COMMERCIAL VACANT LAND
401	COMMERCIAL 4-19 FAMILY APARTMENTS
402	COMMERCIAL 20-39 FAMILY APARTMENTS
403	COMMERCIAL 40 OR MORE FAMILY APARTMENTS
409	COMMERCIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
410	COMMERCIAL MOTELS OR TOURIST CABINS
411	COMMERCIAL HOTELS
412	COMMERCIAL NURSING HOMES & HOSPITALS
415	COMMERCIAL MOBILE HOME PARKS
416	COMMERCIAL CAMP GROUNDS
419	COMMERCIAL OTHER HOUSING
420	COMMERCIAL SMALL RETAIL
421	COMMERCIAL SUPERMARKETS
422	COMMERCIAL DISCOUNT & JUNIOR DEPARTMENT STORES
424	COMMERCIAL FULL LINE DEPARTMENT STORES
425	COMMERCIAL NEIGHBORHOOD SHOPPING CENTER
426	COMMERCIAL COMMUNITY SHOPPING CENTER
427	COMMERCIAL REGIONAL SHOPPING CENTER
428	COMMERCIAL CONVENIENCE MARKET
429	COMMERCIAL OTHER RETAIL STRUCTURES
430	COMMERCIAL RESTAURANT, CAFE, OR BAR
431	COMMERCIAL FRANCHISE-TYPE RESTAURANT
435	COMMERCIAL DRIVE-IN RESTAURANT
439	COMMERCIAL OTHER FOOD SERVICE
440	COMMERCIAL DRY CLEAN PLANT OR LAUNDRY
441	COMMERCIAL FUNERAL HOME
442	COMMERCIAL MEDICAL CLINIC OR OFFICES
443	COMMERCIAL DRIVE-UP/WALK-UP BANK ONLY
444	COMMERCIAL FULL SERVICE BANKS
445	COMMERCIAL SAVINGS AND LOANS
447	COMMERCIAL OFFICE BUILDING 1 OR 2 STORY
448	COMMERCIAL OFFICE 3 STORIES OR MORE WALK-UP
449	COMMERCIAL OFFICE 3 STORIES OR MORE ELEVATOR
450	COMMERCIAL CONVENIENCE MARKET WITH GASOLINE SALES
451	COMMERCIAL CONVENIENCE MARKET/FRANCHISE TYPE RESTAURANT
452	COMMERCIAL AUTO SERVICE STATION
453	COMMERCIAL CAR WASHES
454	COMMERCIAL AUTO SALES & SERVICE
455	COMMERCIAL GARAGE
456	COMMERCIAL PARKING LOT OR STRUCTURE
460	COMMERCIAL THEATERS
461	COMMERCIAL DRIVE-IN THEATERS

## **PROPOSED AMENDMENTS**

462	COMMERCIAL GOLF RANGE OR MINIATURE COURSE
463	COMMERCIAL GOLF COURSE
464	COMMERCIAL BOWLING ALLEY
465	COMMERCIAL LODGE HALL OR AMUSEMENT PARK
466	COMMERCIAL AMUSEMENT PARK
467	COMMERCIAL HEALTH CLUB
468	COMMERCIAL ICE RINK
469	COMMERCIAL RIVERBOAT GAMING RESORT
480	COMMERCIAL WAREHOUSE
481	COMMERCIAL MINI-WAREHOUSE
482	COMMERCIAL TRUCK TERMINALS
490	COMMERCIAL MARINE SERVICE FACILITY
495	COMMERCIAL MARINA
496	COMMERCIAL MARINA - SMALL BOATS
498	COMMERCIAL BUILDING ON LEASED LAND
499	COMMERCIAL OTHER STRUCTURE
500	RESIDENTIAL VACANT PLATTED LOT
501	RESIDENTIAL VACANT UNPLATTED LAND OF 0 - 9.99 ACRES
502	RESIDENTIAL VACANT UNPLATTED LAND OF 10 - 19.99 ACRES
503	RESIDENTIAL VACANT UNPLATTED LAND OF 20 - 29.99 ACRES
504	RESIDENTIAL VACANT UNPLATTED LAND OF 30 - 39.99 ACRES
505	RESIDENTIAL VACANT UNPLATTED LAND OF 40 OR MORE ACRES
509	RESIDENTIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
510	ONE FAMILY DWELLING ON A PLATTED LOT
511	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
512	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 10 -19.99 ACRES
513	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 20 -29.99 ACRES
514	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 30 -39.99 ACRES
515	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
520	RESIDENTIAL TWO FAMILY DWELLING ON A PLATTED LOT
521	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
522	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 10 -19.99 ACRES
523	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 20 -29.99 ACRES
524	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 30 -39.99 ACRES
525	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
530	RESIDENTIAL THREE FAMILY DWELLING ON A PLATTED LOT
531	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
532	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 10 -19.99 ACRES
533	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 20 -29.99 ACRES
534	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 30 -39.99 ACRES
535	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES

## **PROPOSED AMENDMENTS**

540	RESIDENTIAL MOBILE/MANUFACTURED HOME ON A PLATTED LOT
541	RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 0 - 9.99 ACRES
542	RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 10 - 19.99 ACRES
543	RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 20 - 29.99 ACRES
544	RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 30 - 39.99 ACRES
545	RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 40 OR MORE ACRES
550	RESIDENTIAL CONDOMINIUM UNIT ON A PLATTED LOT
551	RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 0 - 9.99 ACRES
552	RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 10 - 19.99 ACRES
553	RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 20 - 29.99 ACRES
554	RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 30 - 39.99 ACRES
555	RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 40 OR MORE ACRES
556	RESIDENTIAL CONDOS
557	COMMON AREAS CONDOS
558	MASTER CARD FOR RESIDENTIAL CONDO
590	RESIDENTIAL PLATTED PERSONAL PROPERTY MOBILE HOME
591	RESIDENTIAL UNPLATTED PERSONAL PROPERTY MOBILE HOME
598	RESIDENTIAL BUILDING ON LEASED LAND
599	RESIDENTIAL OTHER STRUCTURES
600	EXEMPT PROPERTY OWNED BY THE UNITED STATES OF AMERICA
610	EXEMPT PROPERTY OWNED BY THE STATE OF INDIANA
620	EXEMPT PROPERTY OWNED BY A COUNTY
621	EXEMPT PROPERTY CERTIFIED FOR TREASURER'S SALE
622	EXEMPT PROPERTY HELD FOR RESALE
630	EXEMPT PROPERTY OWNED BY A TOWNSHIP
640	EXEMPT PROPERTY OWNED BY A MUNICIPALITY
645	EXEMPT PROPERTY OWNED BY A MUNICIPAL HOUSING AUTHORITY
650	EXEMPT PROPERTY OWNED BY A BOARD OF EDUCATION
660	EXEMPT PROPERTY OWNED BY A PARK DISTRICT
661	EXEMPT PROPERTY OWNED BY A CONSERVANCY DISTRICT
662	EXEMPT PROPERTY OWNED BY A SANITARY DISTRICT
665	EXEMPT PROPERTY OWNED BY A PUBLIC LIBRARY
669	OTHER EXEMPT PROPERTY OWNED BY A GOVERNMENTAL UNIT
670	EXEMPT PROPERTY OWNED BY A PRIVATE ACADEMY OR COLLEGE THAT IS GRANTED AN EXEMPTION
680	EXEMPT PROPERTY OWNED BY A CHARITABLE ORGANIZATION THAT IS GRANTED AN EXEMPTION
685	EXEMPT PROPERTY OWNED BY A RELIGIOUS ORGANIZATION THAT IS GRANTED AN EXEMPTION

## **PROPOSED AMENDMENTS**

686	CHURCH, CHAPEL, MOSQUE, SYNAGOGUE, TABERNACLE, OR TEMPLE THAT IS GRANTED AN EXEMPTION
690	EXEMPT PROPERTY OWNED BY A CEMETERY ORGANIZATION THAT IS GRANTED AN EXEMPTION
699	OTHER EXEMPT PROPERTY OWNED BY AN ORGANIZATION THAT IS GRANTED AN EXEMPTION
800	LOCALLY ASSESSED VACANT UTILITY LAND-COMMERCIAL
805	LOCALLY ASSESSED VACANT UTILITY LAND-INDUSTRIAL
810	LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-COMMERCIAL
811	STATE ASSESSED PROPERTY OWNED BY A BUS COMPANY
815	LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-INDUSTRIAL
820	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT OR POWER COMPANY-COMMERCIAL
821	STATE ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE LIGHT, HEAT OR POWER COMPANY
825	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT OR POWER COMPANY-INDUSTRIAL
830	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-COMMERCIAL
831	STATE ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM
835	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-INDUSTRIAL
840	LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-COMMERCIAL
841	STATE ASSESSED OPERATING PROPERTY OWNED BY A RAILROAD COMPANY
845	LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-INDUSTRIAL
850	LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-COMMERCIAL
851	STATE ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE COLLECTION SYSTEM
855	LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-INDUSTRIAL
860	LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY-COMMERCIAL
861	STATE ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM
865	LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY-INDUSTRIAL
870	LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY-COMMERCIAL
871	STATE ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY THAT CONSTITUTES A PART OF ANY RIGHT OF WAY OF THE DISTRIBUTION SYSTEM
875	LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY-INDUSTRIAL

(b) Code List 2 - Land Type Codes

Code	Value
GC	GOLF COURSE LAND
F	FRONT LOT
R	REAR LOT

## **PROPOSED AMENDMENTS**

1	COMMERCIAL / INDUSTRIAL LAND
11	PRIMARY
12	SECONDARY
13	UNDEVELOPED USABLE
14	UNDEVELOPED UNUSABLE
2	CLASSIFIED LAND
21	CLASSIFIED FOREST
22	WILDLIFE HABITAT
23	RIPARIAN LAND
24	WINDBREAK
25	FILTER STRIP
26	CEMETERY LAND
3	UNDEVELOPED LAND
4	TILLABLE LAND
41	FLOODED OCCASIONALLY
42	FLOODED SEVERELY
43	FARMED WETLANDS
5	NONTILLABLE LAND
6	WOODLAND
7	OTHER FARMLAND
71	FARM BUILDINGS
72	FARM POND
73	WETLANDS
8	AGRICULTURAL SUPPORT LAND
81	LEGAL DITCH
82	PUBLIC ROAD/ROW
83	UTILITY TRANSMISSION TOWER
9	ONE ACRE HOMESITE
91	EXCESS RESIDENTIAL ACREAGE
92	EXCESS AGRICULTURAL ACREAGE

(c) Code List 3 - Summary of Improvements (Residential and Agricultural Use Codes)

Code	Value
POOLAGC	ABOVE GROUND POOL - CIRCULAR
POOLAGO	ABOVE GROUND POOL - OVAL/RECTANGULAR
ADDN	ADDITIONS
BATHHSE	BATH HOUSE
BOATHSE	BOAT HOUSE
BSILO	BUNKER SILO
BLMSILO	BUTLER LOW MOISTURE SILAGE SILO
CARSHEDO	CAR SHED OPEN
CARSHED	CAR SHED ENCLOSED
CRIBFS	CORN CRIB - FREE STANDING CORN CRIB
CRIBOT	DRIVE THROUGH
CONCAPRN	CONCRETE APRON
DETGAR	DETACHED GARAGE

## **PROPOSED AMENDMENTS**

DWELL	DWELLING
FLCNPY	FEED LOT CANOPY
FLCONC	FEED LOT CONCRETE FLAT WORK
GAZEBO	GAZEBO
GEO	GEOTHERMAL HEAT
GRANARY	GRANARY
GRNHSEFS	GREENHOUSE - FREE STANDING
GRNHSEAE	GREENHOUSE - ATTACHED 1 END
GRNHSELT	GREENHOUSE - LEAN-TO
HOG	HOG CONFINEMENT FACILITY
LEANTO	LEAN-TO
MILKH	MILK HOUSE
MLKP	MILKING PARLOR
POOLENC1	POOL ENCLOSURE TYPE 1 (UNFINISHED)
POOLENC2	POOL ENCLOSURE TYPE 2 (SEMI-FINISHED)
POOLENC3	POOL ENCLOSURE TYPE 3 - (FINISHED)
POTATO	POTATO STORAGE
POULTRY	POULTRY CONFINEMENT
POULTRYM	POULTRY HOUSE
QUONSET	QUONSET BUILDING
SILO	SILO
SLTAG	SLURRY TANK - ABOVE GROUND
SLTRND	SLURRY TANK - ROUND SLURRY TANK
SLTRCT	RECTANGULAR
SOLAR	SOLAR HEAT
STABLE	STABLE
GRBIN	STEEL GRAIN BIN
POOL	SWIMMING POOL
TENNIS	TENNIS COURT
TOBACCO	TOBACCO BARN
TSILO	TRENCH SILO
TURKEY	TURKEY BARNS
T1	TYPE 1 DAIRY BARN
T2	TYPE 2 BANK OR FLAT BARN
T3AW	TYPE 3 POLE BARN ALL WALLS
T31SO	TYPE 3 ONE SIDE OPEN
T34SO	TYPE 3 NO WALLS
T3AWI	TYPE 3 ALL WALLS INSULATED
UTLSHED	UTILITY SHED
VEAL	VEAL CONFINEMENT FACILITY
WCRIB	WIRE CORN CRIB

(d) Code List 4 - Summary of Improvements (Commercial Industrial Use Codes)

Code	Value
TURF	ARTIFICIAL TURF
BLEACHER	BLEACHERS

## **PROPOSED AMENDMENTS**

<b>STACK</b>	<b>BRICK OR CONCRETE STACK</b>
<b>BULKHEAD</b>	<b>BULKHEAD PILING</b>
<b>CARWASHG</b>	<b>CAR WASH BUILDING - GOOD</b>
<b>CARWASHA</b>	<b>CAR WASH BUILDING - AVERAGE</b>
<b>CARWASHL</b>	<b>CAR WASH BUILDING - LOW COST</b>
<b>RESTROOM</b>	<b>CAR WASH RESTROOM FIXTURES</b>
<b>CARSELFG</b>	<b>CAR WASH - DO IT YOURSELF GOOD</b>
<b>CARSELF A</b>	<b>CAR WASH - DO IT YOURSELF AVERAGE</b>
<b>CARSELF L</b>	<b>CAR WASH - DO IT YOURSELF LOW COST</b>
<b>CELLRND</b>	<b>CELLS, STEEL PILING, ROUND</b>
<b>CELLSQ</b>	<b>CELLS, STEEL PILING, SQ</b>
<b>CHIMNEY</b>	<b>CHIMNEY</b>
<b>CHIMNEY2</b>	<b>CHIMNEY WITH 2 FLUES</b>
<b>METCHIM</b>	<b>METAL CHIMNEY</b>
<b>COMCNPYL</b>	<b>COMM CANOPY - LOW COST</b>
<b>COMCNPYA</b>	<b>COMM CANOPY - AVERAGE</b>
<b>COMCNPYG</b>	<b>COMM CANOPY - GOOD</b>
<b>COMCNPYH</b>	<b>COMM CANOPY - HIGH COST</b>
<b>CGRNHSE</b>	<b>COMMERCIAL GREENHOUSE</b>
<b>CONCAPRN</b>	<b>CONCRETE APRON</b>
<b>CONCRWLB</b>	<b>CONCRETE RETAINING WALL - LEVEL BACKFILL</b>
<b>CONCRWSS</b>	<b>CONCRETE RETAINING WALL - SLOPING SURCHARGE</b>
<b>RCONCRW</b>	<b>CONCRETE RETAINING WALL - REINFORCED</b>
<b>CONCOPEN</b>	<b>CONCRETE CRIBBING - OPEN</b>
<b>CONCCLSD</b>	<b>CONCRETE CRIBBING - CLOSED</b>
<b>CONCTANK</b>	<b>CONCRETE WATER TANK</b>
<b>DECK</b>	<b>DECK</b>
<b>DRIVEIN</b>	<b>DRIVE IN THEATRE</b>
<b>DRRANGE</b>	<b>DRIVING RANGE</b>
<b>BINCYL</b>	<b>DRY STORAGE BIN - CYLINDRICAL TYPE</b>
<b>BINHOP</b>	<b>DRY STORAGE BIN- HOPPER TYPE</b>
<b>DIKE</b>	<b>EARTH DIKE</b>
<b>ELEV TANK</b>	<b>ELEVATED STEEL TANK</b>
<b>ENCLSTAD</b>	<b>ENCLOSED SPORTS STADIUM</b>
<b>SKYWAYHC</b>	<b>ENCLOSED WALKWAY - HIGH COST</b>
<b>SKYWAYLC</b>	<b>ENCLOSED WALKWAY - LOW COST</b>
<b>SKYWAYMC</b>	<b>ENCLOSED WALKWAY - MEDIAN COST</b>
<b>EXECGOLF</b>	<b>EXECUTIVE COURSE</b>
<b>FENCECL</b>	<b>FENCING - CHAIN LINK</b>
<b>FENCEW</b>	<b>FENCING - WOOD</b>
<b>FUEL TANK</b>	<b>FUEL OIL TANK</b>
<b>GOLFCRSE</b>	<b>GOLF COURSE</b>
<b>LAKE</b>	<b>GOLF COURSE LAKE</b>
<b>ANNEX</b>	<b>GRAIN ELEVATOR ANNEX</b>
<b>GRAINEL</b>	<b>GRAIN ELEVATORS</b>
<b>GUARD</b>	<b>GUARDRAILS</b>

## **PROPOSED AMENDMENTS**

<b>BRIDGEHC</b>	<b>HIGHWAY BRIDGE - HIGH COST</b>
<b>BRIDGEMC</b>	<b>HIGHWAY BRIDGE - MEDIAN COST</b>
<b>BRIDGELC</b>	<b>HIGHWAY BRIDGE - LOW COST</b>
<b>HSTANK</b>	<b>HORIZ. BULK STORAGE TANK</b>
<b>HGRAIN</b>	<b>HORIZONTAL GRAIN STORAGE</b>
<b>INCINER</b>	<b>INCINERATOR</b>
<b>OILTANK</b>	<b>OIL TANK</b>
<b>OLKSTAD</b>	<b>OLD TYPE PARKS</b>
<b>WALLS</b>	<b>MASONRY WALLS</b>
<b>MINGOLF</b>	<b>MINIATURE GOLF</b>
<b>MOOSTAD</b>	<b>MODERN TYPE PARKS</b>
<b>MHPARK</b>	<b>MOBILE HOME PARK</b>
<b>MOOR3</b>	<b>MOORING CLUSTER, 3 PILES</b>
<b>MOOR5</b>	<b>MOORING CLUSTER, 5 PILES</b>
<b>PTENNISD</b>	<b>PADDLE TENNIS COURTS DELUXE</b>
<b>PTENNISS</b>	<b>PADDLE TENNIS COURTS STANDARD</b>
<b>PAR3GOLF</b>	<b>PAR 3 COURSE</b>
<b>PAVING</b>	<b>PAVING</b>
<b>BRIDGEP</b>	<b>PEDESTRIAN BRIDGE</b>
<b>PTCHPUTT</b>	<b>PITCH AND PUTT COURSE</b>
<b>POOL</b>	<b>SWIMMING POOL</b>
<b>MUNPOOL</b>	<b>MUNICIPAL SWIMMING POOL</b>
<b>RAILROAD</b>	<b>RAILROAD SIDING</b>
<b>RESTRM</b>	<b>REST ROOM</b>
<b>SBWALL</b>	<b>RETAINING WALL - STEEL BIN TYPE</b>
<b>RESERVOIR</b>	<b>RESERVOIR [sic.] - SURFACE</b>
<b>TRACK</b>	<b>RUNNING TRACK</b>
<b>SSCBL</b>	<b>SELF-SVC CASHIER BOOTH LOW</b>
<b>SSCBV</b>	<b>SELF-SVC CASHIER BOOT AVERAGE</b>
<b>SSCBGD</b>	<b>SELF-SVC CASHIER BOOTH GOOD</b>
<b>SHBOARD</b>	<b>SHUFFLE BOARD COURTS</b>
<b>SLIP</b>	<b>SMALL BOAT MARINA</b>
<b>STANDS</b>	<b>STANDS OVER DRESSING ROOM</b>
<b>STLSTACK</b>	<b>STEEL STACK</b>
<b>BIN</b>	<b>STEEL TANKS AND CORRUGATED METAL BINS</b>
<b>TENNISD</b>	<b>TENNIS COURTS - DELUXE</b>
<b>TENNISS</b>	<b>TENNIS COURTS - STANDARD</b>
<b>TOWER</b>	<b>TOWER</b>
<b>SILO1</b>	<b>TRENCH AND BUNKER SILO SEALED, CONCRETE FLOOR TYPE 1, CONCRETE PANELS</b>
<b>SILO2</b>	<b>TRENCH AND BUNKER SILO TYPE 2 (POLES, BRACES, CONC. PANELS, CONC. FLOOR)</b>
<b>SILO3</b>	<b>TRENCH AND BUNKER SILO TYPE 3 (CANT. POLES, PLYWOOD OR TONGUE AND GROOVE</b>
<b>VSTANK</b>	<b>VERTICAL BULK STORAGE TANK</b>
<b>WADEPOOL</b>	<b>WADING POOL</b>
<b>PRESTANK</b>	<b>WELD. STEEL PRESS. TANK</b>

## **PROPOSED AMENDMENTS**

<b>PIPE</b>	<b>WELDED STEEL STANDPIPE</b>
<b>WHPOOL</b>	<b>WHIRLPOOL</b>
<b>WOODTANK</b>	<b>WOOD WATER STORAGE</b>

### **(e) Code List 5 - Pricing Key**

<b>Code</b>	<b>Value</b>
<b>GCM____</b>	<b>GENERAL COMMERCIAL MERCANTILE (MODEL NUMBERS 1 - 47)</b>
<b>GCI____</b>	<b>GENERAL COMMERCIAL INDUSTRIAL (MODEL NUMBERS 1 - 33)</b>
<b>GCR____</b>	<b>GENERAL COMMERCIAL RESIDENTIAL (MODEL NUMBERS 1 - 15)</b>
<b>GCK____</b>	<b>GENERAL COMMERCIAL KIT (NO MODEL NUMBERS)</b>

### **(f) Code List 6 - Use Type Codes**

<b>Code</b>	<b>Value</b>
<b>APART</b>	<b>APARTMENT</b>
<b>AUTOSERV</b>	<b>AUTO SERVICE</b>
<b>AUTOSHOW</b>	<b>AUTO SHOWROOM</b>
<b>BANK</b>	<b>BANK</b>
<b>BOWL</b>	<b>BOWLING ALLEY</b>
<b>CARWASH</b>	<b>CAR WASH AUTO</b>
<b>CLUB</b>	<b>COUNTRY CLUB</b>
<b>COMGAR</b>	<b>COMMERCIAL GARAGE</b>
<b>CONVMRKT</b>	<b>CONVENIENCE MARKET</b>
<b>DEPTSTOR</b>	<b>DEPARTMENT STORE</b>
<b>DINING</b>	<b>DINING / LOUNGE</b>
<b>DISCOUNT</b>	<b>DISCOUNT STORE</b>
<b>DRIVEIN</b>	<b>DRIVE - IN</b>
<b>FASTFOOD</b>	<b>FAST FOOD</b>
<b>FUNEHOME</b>	<b>FUNERAL HOME</b>
<b>GENOFF</b>	<b>GENERAL OFFICE</b>
<b>GENRET</b>	<b>GENERAL RETAIL</b>
<b>HANGAR</b>	<b>HANGAR</b>
<b>HEALTH</b>	<b>HEALTH CLUB</b>
<b>HMFG</b>	<b>HEAVY MANUFACTURING</b>
<b>HUTLSTOR</b>	<b>HEAVY UTILITY STORAGE</b>
<b>HOSERV</b>	<b>HOTEL/MOTEL SERVICE</b>
<b>HUNIT</b>	<b>HOTEL/MOTEL UNIT</b>
<b>ICERINK</b>	<b>ICE RINK</b>
<b>INDOFF</b>	<b>INDUSTRIAL OFFICE</b>
<b>LMFG</b>	<b>LIGHT MANUFACTURING</b>
<b>LUTLSTOR</b>	<b>LIGHT UTILITY STORAGE</b>
<b>LWRHSE</b>	<b>LIGHT WAREHOUSE</b>
<b>LFTMFG</b>	<b>LOFT MANUFACTURING</b>
<b>LFTWRHSE</b>	<b>LOFT WAREHOUSE</b>
<b>MALLSHOP</b>	<b>MALL SHOPS</b>
<b>MEDOFF</b>	<b>MEDICAL OFFICE</b>
<b>MILLMFG</b>	<b>MILL MANUFACTURING</b>

## **PROPOSED AMENDMENTS**

<b>MWRHSE</b>	<b>MINI WAREHOUSE</b>
<b>NBHSHP</b>	<b>NEIGHBORHOOD SHOPPING CENTER</b>
<b>MHPARK</b>	<b>MOBILE HOME PARK</b>
<b>NURSHOME</b>	<b>NURSING HOME</b>
<b>PARKING</b>	<b>PARKING</b>
<b>PARKGAR</b>	<b>PARKING GARAGE</b>
<b>PWRPLANT</b>	<b>POWER GENERATING PLANT</b>
<b>REGSHOP</b>	<b>REGIONAL SHOPPING CENTER</b>
<b>RESDEV</b>	<b>RESEARCH / DEVELOPMENT</b>
<b>SERVICE</b>	<b>SERVICE STATION</b>
<b>SMSHOP</b>	<b>SMALL SHOP</b>
<b>SABSMT</b>	<b>STAND ALONE BASEMENT</b>
<b>SUPRMRKT</b>	<b>SUPER MARKET</b>
<b>THEATRE</b>	<b>THEATRE</b>
<b>TRCKBUNK</b>	<b>TRUCK TERMINAL BUNK ROOM</b>
<b>TRCKWARE</b>	<b>TRUCK TERMINAL WAREHOUSE</b>
<b>UTLSTOR</b>	<b>UTILITY / STORAGE</b>
<b>VACANT</b>	<b>VACANT OR ABANDONED</b>

**(g) Code List 7 - Occupancy Codes**

<b>Code</b>	<b>Value</b>
<b>1</b>	<b>SINGLE FAMILY</b>
<b>2</b>	<b>DUPLEX</b>
<b>3</b>	<b>TRIPLEX</b>
<b>4</b>	<b>4-6 FAMILY</b>
<b>5</b>	<b>MOBILE HOME</b>
<b>6</b>	<b>ROW-TYPE</b>

**(h) Code List 8 - Basement Codes**

<b>Code</b>	<b>Value</b>
<b>0</b>	<b>NONE</b>
<b>1</b>	<b>1/4</b>
<b>2</b>	<b>1/2</b>
<b>3</b>	<b>3/4</b>
<b>4</b>	<b>FULL</b>

**(i) Code List 9 - Crawl Space Codes**

<b>Code</b>	<b>Value</b>
<b>0</b>	<b>NONE</b>
<b>1</b>	<b>1/4</b>
<b>2</b>	<b>1/2</b>
<b>3</b>	<b>3/4</b>
<b>4</b>	<b>FULL</b>

**(j) Code List 10 – Construction Type Codes**

<b>Code</b>	<b>Value</b>
<b>1</b>	<b>WOOD FRAME</b>

## **PROPOSED AMENDMENTS**

<b>1A</b>	<b>LIGHT CONSTRUCTION</b>
<b>1B</b>	<b>MEDIUM CONSTRUCTION</b>
<b>1C</b>	<b>HEAVY CONSTRUCTION</b>
<b>10</b>	<b>ALUMINUM</b>
<b>11</b>	<b>WOOD SLAT</b>
<b>12</b>	<b>WELD WIRE</b>
<b>13</b>	<b>PLANK</b>
<b>14</b>	<b>BASK WEAVE</b>
<b>15</b>	<b>REDWOOD</b>
<b>16</b>	<b>OREOSOTED WOOD</b>
<b>17</b>	<b>FIBERGLASS</b>
<b>2</b>	<b>STUCCO</b>
<b>3</b>	<b>TILE</b>
<b>4</b>	<b>CONCRETE BLOCK</b>
<b>41A</b>	<b>4" CONCRETE BLOCK</b>
<b>41B</b>	<b>6" CONCRETE BLOCK</b>
<b>41C</b>	<b>8" CONCRETE BLOCK</b>
<b>42A</b>	<b>6X6 SOLAR SCREENING BLOCK</b>
<b>42B</b>	<b>8X8 SOLAR SCREENING BLOCK</b>
<b>42C</b>	<b>12X12 SOLAR SCREENING BLOCK</b>
<b>5</b>	<b>METAL</b>
<b>5A</b>	<b>METAL - SINGLE WALL</b>
<b>5B</b>	<b>METAL - DOUBLE WALL</b>
<b>5C</b>	<b>METAL - TRIPLE WALL STEEL</b>
<b>51A</b>	<b>PREFAB STEEL</b>
<b>51B</b>	<b>GUNTED STEEL</b>
<b>51C</b>	<b>7 GAUGE GALVANIZED STEEL</b>
<b>51D</b>	<b>8 GAUGE GALVANIZED STEEL</b>
<b>51E</b>	<b>9 GAUGE GALVANIZED STEEL</b>
<b>51F</b>	<b>10 GAUGE GALVANIZED STEEL</b>
<b>51G</b>	<b>GLASS LINED STEEL</b>
<b>51H</b>	<b>BOLTED STEEL</b>
<b>51I</b>	<b>WELDED STEEL</b>
<b>51J</b>	<b>1/4" STEEL PLATE</b>
<b>51K</b>	<b>3/8" STEEL PLATE</b>
<b>51L</b>	<b>1/2" STEEL PLATE</b>
<b>51M</b>	<b>PORCELAIN STEEL</b>
<b>51N</b>	<b>FIREPROOF STEEL</b>
<b>52</b>	<b>STEEL TUBULAR FRAME GLASS (GREENHOUSE)</b>
<b>53</b>	<b>CORRUGATED METAL</b>
<b>54</b>	<b>METAL GUARD RAIL</b>
<b>55A</b>	<b>40# RAILS</b>
<b>55B</b>	<b>60# RAILS</b>
<b>55C</b>	<b>80# RAILS</b>
<b>55D</b>	<b>100# RAILS</b>
<b>55E</b>	<b>115# RAILS</b>

## **PROPOSED AMENDMENTS**

55F	130# RAILS
56	PIPE
6	CONCRETE
6A	LIGHT CONSTRUCTION
6B	HEAVY CONSTRUCTION
6C	4" CONCRETE
6D	6" CONCRETE
6E	8" CONCRETE
61	SANDBASE PLASTIC LINER (POOL)
62	REINFORCED CONCRETE
63	CONCRETE STAVE
64	CONCRETE BARRIERS
7	BRICK
71A	8" COMMON BRICK
71B	12" COMMON BRICK
72A	4" FACE BRICK
72B	8" FACE BRICK
72C	12" FACE BRICK
8	STONE
81	MACADAM
82	CRUSHED STONE
83	CLAY
84	SOD
85	ASPHALT
85A	HEAVY DUTY ASPHALT
85B	RUBBERIZED ASPHALT
86	EARTH
87	CINDER
88A	RESILIENT MATERIAL COLORED
88C	ARTIFICIAL RESILIENT MATERIAL
89	INSULATION MATERIAL
89A	CORK BOARD
89B	STYRENE
89C	FIBERGLASS BOARD
89D	FOAM GLASS BOARD
89E	MINERAL WOOL BATTS
89F	URETHANE
9	FRAME W/MASONRY
91A	1/6 MASONRY
92	2/6 MASONRY
93	3/6 MASONRY
94	4/6 MASONRY
95	5/6 MASONRY

(k) Code List 11 - Condition Codes

Code	Value
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## **PROPOSED AMENDMENTS**

<b>EX</b>	<b>EXCELLENT</b>
<b>G</b>	<b>GOOD</b>
<b>AV</b>	<b>AVERAGE</b>
<b>F</b>	<b>FAIR</b>
<b>P</b>	<b>POOR</b>
<b>VP</b>	<b>VERY POOR</b>
<b>SV</b>	<b>SOUND VALUE</b>
<b>NV</b>	<b>NO VALUE</b>

### **(l) Code List 12 - Wall Type Codes**

<b>Code</b>	<b>Value</b>
<b>1</b>	<b>CONCRETE BLOCK, STUCCO, TILE, WOOD, ALUMINUM, METAL SIDING, OR EQUAL</b>
<b>2</b>	<b>BRICK, STONE, CONCRETE, OR EQUAL</b>
<b>3</b>	<b>ALUMINUM, METAL, OR STEEL SIDING ON STEEL FRAMING</b>
<b>4</b>	<b>GUARD WALL, PARKING GARAGE</b>

### **(m) Code List 13 - Frame Type Codes**

<b>Code</b>	<b>Value</b>
<b>1</b>	<b>WOOD JOIST</b>
<b>2</b>	<b>FIRE RESISTANT</b>
<b>3</b>	<b>REINFORCED CONCRETE</b>
<b>4</b>	<b>FIREPROOF STEEL</b>

### **(n) Code List 14 - Hotel/Motel Configuration Codes**

<b>Code</b>	<b>Value</b>
<b>ST</b>	<b>STRIP</b>
<b>BB</b>	<b>BACK TO BACK</b>
<b>CH</b>	<b>CENTER HALL</b>

### **(o) Code List 15 - Adjustment Codes**

<b>Code</b>	<b>Value</b>
<b>1</b>	<b>MORTGAGE</b>
<b>2</b>	<b>HOMESTEAD CREDIT</b>
<b>3</b>	<b>STANDARD DEDUCTION</b>
<b>4</b>	<b>OVER 65</b>
<b>5</b>	<b>BLIND</b>
<b>6</b>	<b>DISABLED</b>
<b>6A</b>	<b>BLIND AND DISABLED COMBINED</b>
<b>7</b>	<b>VET TOTAL DISABILITY</b>
<b>8</b>	<b>VET PARTIAL DISABILITY</b>
<b>9</b>	<b>VETERAN WORLD WAR I</b>
<b>10</b>	<b>SPOUSE VETERAN WORLD WAR I</b>
<b>10A</b>	<b>VETERANS DEDUCTIONS COMBINED</b>
<b>11</b>	<b>REHABILITATED RESIDENTIAL PROPERTY</b>
<b>12</b>	<b>REHABILITATED PROPERTY</b>
<b>13</b>	<b>SOLAR ENERGY SYSTEMS/WIND POWER DEVICES</b>
<b>14</b>	<b>RESOURCE RECOVERY SYSTEMS</b>

## **PROPOSED AMENDMENTS**

15	HYDROELECTRIC POWER OR GEOTHERMAL ENERGY HEATING OR COOLING DEVICE
16	REHABILITATION OR REDEVELOPMENT OF REAL PROPERTY IN ECONOMIC REVITALIZATION AREAS ABATEMENT
<u>17</u>	<u>TIF EXEMPTION</u>
18	PERSONAL PROPERTY SOLDIERS EXEMPTION
19	RESOURCE RECOVER/COAL OR OIL SHALE SYSTEM
20	ECONOMIC REVITALIZATION AREA - PERSONAL PROPERTY ABATEMENT
21	ENTERPRISE ZONE
22	<del>FERTILIZER DEDUCTION</del> TIF REPLACEMENT CREDIT
23	<del>GOVERNMENT-OWNED, NON-TAXABLE</del> FERTILIZER DEDUCTION
24	<del>EDUCATIONAL</del> PROPERTY TAX REPLACEMENT CREDIT
25	<del>LITERACY</del> GOVERNMENT-OWNED, NON-TAXABLE
26	<del>SCIENTIFIC</del> EDUCATIONAL
27	<del>RELIGIOUS</del> LITERACY
28	<del>CHARITABLE</del> SCIENTIFIC
29	<del>HOSPITAL</del> RELIGIOUS
30	<del>LOW INCOME RESIDENCE</del> CHARITABLE
31	<del>INDUSTRIAL WASTE CONTROL FACILITY</del> HOSPITAL
32	<del>POLLUTION CONTROL - PERSONAL PROPERTY</del> LOW INCOME RESIDENCE
33	<del>LAKE/RESERVOIR</del> INDUSTRIAL WASTE CONTROL FACILITY
34	<del>LOW INCOME HOUSING</del> POLLUTION CONTROL - PERSONAL PROPERTY
35	<del>FINE ARTS - PERSONAL PROPERTY</del> LAKE/RESERVOIR
36	<del>FRATERNITY/SORORITY</del> LOW INCOME HOUSING
37	<del>SPECIFIED ORGANIZATION</del> FINE ARTS - PERSONAL PROPERTY
38	<del>INTERSTATE COMMERCE - PERSONAL PROPERTY</del> FRATERNITY/SORORITY
39	<del>TRUCK CHASSIS</del> SPECIFIED ORGANIZATION
40	<del>NON-RESIDENT AUTO DEALER</del> INTERSTATE COMMERCE - PERSONAL PROPERTY
41	<del>BUS CHASSIS</del> TRUCK CHASSIS
42	<del>OTHER</del> NON-RESIDENT AUTO DEALER
<u>43</u>	<u>BUS CHASSIS</u>
<u>44</u>	<u>OTHER</u>
<u>45</u>	<u>CEMETERY</u>
<u>50</u>	<u>REAL PROPERTY INVESTMENT DEDUCTION</u>
<u>51</u>	<u>PERSONAL PROPERTY INVESTMENT DEDUCTION</u>
<u>52</u>	<u>UTILITY INVESTMENT DEDUCTION</u>
<u>53</u>	<u>REAL PROPERTY EZ INVESTMENT DEDUCTION</u>
<u>54</u>	<u>PERSONAL PROPERTY EZ INVESTMENT DEDUCTION</u>
<u>55</u>	<u>2% CIRCUIT BREAKER</u>

**(p) Code List 16 - Taxpayer Type Codes**

Code	Value
I	INDIVIDUAL
B	BUSINESS

**(q) Code List 17 - Reason for Change Codes**

## **PROPOSED AMENDMENTS**

Code	Value
1	SPLIT
2	COMBINATION
3	RECLASSIFICATION OF USE
4	PTABOA DETERMINATION (FORM 130)
5	ERROR CORRECTION (FORM 133)
6	IBTR DETERMINATION (FORM 118)
7	TAX COURT DETERMINATION
8	INFORMAL
9	GENERAL REVALUATION
10	GENERAL REVALUATION - INCOMPLETE STRUCTURE
11	NEW CONSTRUCTION - INCOMPLETE STRUCTURE
12	NEW CONSTRUCTION - COMPLETE STRUCTURE
13	ADDITION TO EXISTING STRUCTURE
14	DESTROYED STRUCTURE
15	OMITTED OR UNDERVALUED PROPERTY
16	MINERAL CHANGES
17	MISCELLANEOUS
18	COUNTY EQUALIZATION
19	ANNUAL ADJUSTMENT

(r) Code List 18 - Property Type Codes

Code	Value
R	REAL
P	PERSONAL
M	ANNUALLY ASSESSED MOBILE HOME
G	OIL OR GAS
<u>C</u>	<u>COAL</u>
<u>D</u>	<u>STATE DISTRIBUTABLE</u>
O	OTHER

(s) Code List 19 - Deed Type Codes

Code	Value
<u>SW_AD</u>	<u>SPECIAL WARRANTY ADMINISTRATOR'S DEED</u>
<u>TD_AS</u>	<u>TRUSTEE'S DEED AFFIDAVIT OF SURVIVORSHIP</u>
<u>IT_AU</u>	<u>DEED-IN-TRUST AUDITOR'S DEED</u>
<u>QC_CD</u>	<u>QUIT CLAIM DEED CORRECTIVE WARRANTY DEED</u>
<u>LW_CM</u>	<u>LIMITED WARRANTY DEED COMMISSIONER'S DEED</u>
<u>EX_CO</u>	<u>EXECUTOR'S DEED COURT ORDER</u>
<u>PR_CT</u>	<u>PERSONAL REPRESENTATIVE DEED CONTRACT SALE</u>
<u>SH_CW</u>	<u>SHERIFF'S DEED CORPORATE WARRANTY</u>
<u>AU_DD</u>	<u>AUDITOR'S DEED DEED OF DISTRIBUTION</u>
<u>UM_DF</u>	<u>U.S. MARSHALL'S DEED DEED IN LIEU OF FORECLOSURE</u>
<u>AD_DM</u>	<u>ADMINISTRATOR'S DEED DISSOLUTION OF MARRIAGE</u>
<u>CW_EX</u>	<u>CORPORATE WARRANTY EXECUTOR'S DEED</u>
<u>CT_GD</u>	<u>CONTRACT SALE GUARDIAN'S DEED</u>

## **PROPOSED AMENDMENTS**

<b><u>CM IT</u></b>	<b><u>COMMISSIONER'S DEED DEED IN TRUST</u></b>
<b><u>GD LW</u></b>	<b><u>GUARDIAN'S DEED LIMITED WARRANTY DEED</u></b>
<b><u>OD</u></b>	<b><u>ORDER OF DISTRIBUTION</u></b>
<b><u>AS PR</u></b>	<b><u>AFFIDAVIT OF SURVIVORSHIP PERSONAL REPRESENTATIVE DEED</u></b>
<b><u>DM QC</u></b>	<b><u>DISSOLUTION OF MARRIAGE QUIT CLAIM DEED</u></b>
<b><u>CD RD</u></b>	<b><u>CORRECTIVE WARRANTY DEED RECEIVER'S DEED</u></b>
<b><u>RD SH</u></b>	<b><u>RECEIVER'S DEED SHERIFF'S DEED</u></b>
<b><u>SW</u></b>	<b><u>SPECIAL WARRANTY DEED</u></b>
<b><u>TD</u></b>	<b><u>TRUSTEE'S DEED</u></b>
<b><u>UM</u></b>	<b><u>U.S. MARSHAL'S DEED</u></b>
<b><u>XD</u></b>	<b><u>TAX DEED</u></b>

(Department of Local Government Finance; 50 IAC 23-20-3)

### 50 IAC 23-20-4 Real Property Assessment Data

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

#### Sec. 4 (a) HEADER RECORD (the first record in each file)

Column	Start	End	Length	Type	Comments/Format	Version Changes
Filename	1	18	18	A	Filename (eg "FILENAME: PARCEL", or "FILENAME: IMPROVE")	Required "Filename" to be submitted in uppercase "FILENAME."
County Number	19	35	17	A	Constant value (eg "County Number: 23")	
County Description	36	75	40	A	Constant value (eg "County Description: LAKE COUNTY")	
File Format ID	76	96	21	A	Constant value of "File Format ID: 2006A This communicates the version of the structure used to create the data.	
County Contact Name	97	136	40	A	Constant value (eg "County Contact Name: Robert Smith")	
County Contact Phone	137	176	40	A	Constant value (eg "County Contact Phone: 219-555-5555")	
File create date	177	206	30	A	mm/dd/yyyy format (eg "File Create Date: 03/03/2003")	
File create time	207	228	22	A	Constant value (eg "File Create Time: 1400")	
Assessment Year	229	249	21	A	Constant value (eg "Assessment Year: 2002")	
Pay Year	250	263	14	A	Constant value (eg "Pay Year: 2003")	
Software Vendor Name	264	303	40	A	Constant value (eg "Software Vendor Name: ABC Vendor")	

### **PROPOSED AMENDMENTS**

Software Package Name and Version	304	363	60	A	Constant value (eg "Software Package Name: ABC Assessor System Version 1.5")	
Software Vendor Phone Number	364	411	48	A	Constant value (eg "Software Vendor Phone Number: 317-555-5555 ")	
Software Vendor Email	412	459	48	A	Constant value (eg "Software Vendor Email: Help@ABCVendor.com")	
Transmission Description	460	559	100	A	Constant value (eg "Transmission Description: Preliminary Data Submission - Test")	

**(b) REAL PROPERTY PARCEL DATA FILE (one record per parcel) - Filename = PARCEL**

Column	Start	End	Length	Type	Comments/Format	Version Changes
Parcel Number	1	25	25	A	Must be unique within the county and must match an Assessor Parcel/Tax Identification Number in Real and Personal Tax Data.	
GIS Parcel Number	26	50	25	A	This is the State Standard Parcel Number.	
Parcel Number - Previous Year	51	75	25	A	Will deviate from data in field "Parcel Number" if county's parcel numbering format has changed.	New field added to file structure.
State Township Number	76	79	4	A	Refer to DLGF Unit Code on Unit Budget Order.	Added comment.
Locally-Assigned District Number	80	82	3	A		Modified field name for clarification.
State-Assigned District Number	83	87	5	A	Must be 5 digits. E.g. 41026 (The first two digits are the county number) Refer to Certified Tax Rate Order	Changed length from 3 to 5. Added comments on required format.
Section and Plat	88	95	8	A		
Routing Number	96	120	25	A		
Property Address	121	160	40	A		
Property Address City	161	190	30	A		
Property Address Zip Code	191	200	10	A	Format xxxxx-xxxx	
Property Class Code	201	203	3	A	Refer to Code List 1	
Legal Description	204	703	500	A		
Neighborhood Identifier	704	715	12	A		

## **PROPOSED AMENDMENTS**

Owner Name	716	795	80	A		
Owner Street Address or PO Box	796	835	40	A		
Owner Address City	836	865	30	A		
Owner Address State	866	867	2	A		
Owner Address Zip Code	868	877	10	A	Format xxxxx-xxxx	
Swampy (Y/N)	878	878	1	A		
Water (Y/N)	879	879	1	A		
Sewer (Y/N)	880	880	1	A		
Electricity (Y/N)	881	881	1	A		
Waterfront Property (Y/N)	882	882	1	A		Changed to require (Y/N). Changed length to 1.
Zoning	883	887	5	A		
Flood Hazard (Y/N)	888	888	1	A		
Current AV - Total Land	889	900	12	N		
Current AV - Total Improvements	901	912	12	N		
AV - Total Land and Improvements	913	924	12	N		
AV - Commercial Land	925	936	12	N	Should equal total commercial land value for parcel; should be value shown for Land Type Codes 1X; refer to Code List 2	
AV - Commercial Improvements	937	948	12	N	Should equal total commercial improvement value for each parcel.	
AV - Commercial Land and Improvements	949	960	12	N	Field should contain the sum of Commercial Land and Commercial Improvements	
AV - Residential Land and Lots	961	972	12	N		
AV - Residential Improvements	973	984	12	N		
AV - Residential Land and Improvements	985	996	12	N		
AV - Non-residential Land	997	1008	12	N		
AV - Non-residential Improvements	1009	1020	12	N		
AV - Non-residential Land and Improvements	1021	1032	12	N		

### **PROPOSED AMENDMENTS**

AV - Dwelling	1033	1044	12	N	If multiple dwellings exist, field should contain the total value of all dwellings on the parcel.	
AV - Farmland	1045	1056	12	N		
AV - Classified Land	1057	1068	12	N		
AV - Homesite(s)	1069	1080	12	N		
Legally Deeded Acreage	1081	1089	9	N	Format 5.4eg: 200001000; Implied: 20000.1000	
Appraisal Date	1090	1099	10	A	Format mm/dd/yyyy	
Reason for Change Code	1100	1101	2	A	Refer to Code List 17	
Prior AV - Total Land	1102	1113	12	N	This field should contain the assessed value at last tax lean date. The value prior to it being reassessed.	
Prior AV - Total Improvements	1114	1125	12	N	This field should contain the assessed value at last tax lean date. The value prior to it being reassessed.	
Annual Adjustment Factor Applied	1126	1130	5	N	Format 3.2 eg: 00125; Implied: 001.25 Field should contain a "bottom line" adjustment factor in the event of annual adjustments if applicable.	Modified field name for clarification.
Equalization Factor Applied	1131	1135	5	N	Format 3.2 eg: 00125; Implied: 001.25 Field should contain a "bottom line" adjustment factor in the event of equalization if applicable.	New field added to file structure.

**(c) LAND FILE (0, 1, or many records per parcel) - Filename = LAND**

Column	Start	End	Length	Type	Comments/Format	Version Changes
Parcel Number	1	25	25	A	Must match a Parcel Number in the Real Property Parcel Data File.	Expanded comment to provide further clarification.
Land/Lot Type Code	26	27	2	A	Refer to Code List 2	
Actual Frontage	28	35	8	N	Format 7.1 eg: 00070005; Implied: 007000.5	
Appraised Value	36	47	12	N	Field should contain the final AV of the land record after influence factors have been applied.	
Acreage	48	56	9	N	Format 5.4 eg: 200001000; Implied: 20000.1000	Changed length from 10 to 9

## **PROPOSED AMENDMENTS**

Square Feet	57	65	9	N	Format 7.2 eg: 001050050; Implied: 0010500.50	Changed length from 10 to 9
Soil ID	66	70	5	A		
Soil Productivity Factor	71	74	4	N	Format 2.2 eg: 0155; Implied: 01.55	

**(d) IMPROVEMENT FILE (0, 1, or many records per parcel) - Filename = IMPROVE**

Column	Start	End	Length	Type	Comments/Format	Version Changes
Parcel Number	1	25	25	A	Must match a Parcel Number in the Real Property Parcel Data File.	Expanded comment to provide further clarification.
Dwelling or Building Number (if applicable)	26	41	16	A	If improvement is a dwelling or building, field must match a dwelling number in the Dwelling or a building number in the Commercial/Industrial Building File and Building Detail File.	Added comment to provide further clarification.
Identification Number	42	44	3	A		
Improvement Type Code	45	52	8	A	Refer to Code Lists 3 for residential/agricultural or 4 and 6 for commercial/industrial.	
Construction Type Code	53	55	3	A	Refer to Code List 10	
Year Constructed	56	59	4	A	Field must contain "OLD" for very old property with no record of date.	Added comment to provide further clarification.
Year Remodeled	60	63	4	A	Field must contain 0000 for no year remodeled.	Added comment to provide further clarification.
Effective Construction Year	64	67	4	A	Field must contain "OLD" for very old property with no record of date.	Added comment to provide further clarification.
Condition Code	68	69	2	A	Refer to Code List 11	
Improvement Size	70	77	8	N	If the improvement is a dwelling or a commercial building, leave blank. The size is already indicated or able to be derived at the dwelling/building level.	
Appraised Value	78	89	12	N	Field should contain the final AV of the improvement following all adjustments.	
Physical Depreciation %	90	92	3	N	Format (eg 100 or 055)	
Obsolescence Depreciation %	93	95	3	N	Format (eg 100 or 055)	

## **PROPOSED AMENDMENTS**

Percent Complete	96	98	3	N	Format (eg 100 or 055)	
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**(e) DWELLING FILE (0 or 1 record per improvement) - Filename = DWELLING**

Column	Start	End	Length	Type	Comments/Format	Version Changes
Parcel Number	1	25	25	A	Must match a Parcel Number in the Real Property Parcel Data File.	Expanded comment to provide further clarification.
Dwelling Number	26	41	16	A	Same value as entered in the respective improvement record.	
Occupancy Code	42	42	1	A	Refer to Code List 7	
Central Air Conditioning (Y/N)	43	43	1	A		
Number of Finished Rooms	44	45	2	N		
Basement Code	46	46	1	A	Refer to Code List 8	
Crawl Space Code	47	47	1	A	Refer to Code List 9	
Floor(s) Total Base Area	48	52	5	N		
Floor(s) Total Finished Living Area	53	57	5	N		
Total Bedrooms	58	59	2	N		
Number of Full Baths	60	61	2	N		
Number of Half Baths	62	63	2	N		
Garage Capacity (# Cars)	64	65	2	N		

**(f) COMMERCIAL/INDUSTRIAL BUILDING FILE (0 or 1 record per improvement) - Filename = BUILDING**

Column	Start	End	Length	Type	Comments/Format	Version Changes
Parcel Number	1	25	25	A	Must match a Parcel Number in the Real Property Parcel Data File.	Expanded comment to provide further clarification.
Building Number	26	41	16	A	Same value as entered in the respective improvement record.	
Pricing Key, Predominant Use	42	46	5	A	Refer to Code List 5 (eg GCM47)	
Number of Floors	47	48	2	N		
Total Square Foot Area	49	57	9	N		
Total Base Value	58	69	12	N		
Plumbing Fixtures Value	70	83	14	N		
Special Features Value	84	97	14	N		
Exterior Features	98	111	14	N		

## PROPOSED AMENDMENTS

Value						
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(g) BUILDING DETAIL FILE (1 or many records per building) - Filename = BLDDCTL

Column	Start	End	Length	Type	Comments/Format	Version Changes
Parcel Number	1	25	25	A	Must match a Parcel Number in the Real Property Parcel Data File.	Expanded comment to provide further clarification.
Building Number	26	41	16	A		
Floor Number	42	44	3	N		
Section Letter or Number	45	47	3	A		
Pricing Key	48	52	5	A	Refer to Code List 5 (eg GCM47)	
Use Code	53	60	8	A	Refer to Code List 6	
Square Foot Area	61	66	6	N		
Square Foot Rate	67	71	5	N	Format 3.2 eg: 2514; Implied 25.14	
Framing Type	72	72	1	N	Refer to Code List 13	
Wall Type	73	73	1	N	Refer to Code List 12	
Wall Height	74	75	2	N		
Heating/AC Value Adjustment	76	79	4	N	Format 2.2 eg: 1050; Implied: 10.50 Value adjustment per sqft	
Sprinkler Value Adjustment	80	83	4	N	Format 2.2 eg: 1050; Implied: 10.50 Value adjustment per sqft	
Average Depth for Strip Retail	84	89	6	A		
Individually Owned (Y/N) (Apartments or Condos)	90	90	1	A		
Unit Size of Individually Owned Unit (Apt or Condo)	91	96	6	N		
Configuration Code (Motels or Hotels)	97	99	3	A	Refer to Code List 14	
Number of Units (Apartments, Condos, Motels, or Hotels)	100	102	3	N		
Average Unit Size (SqFt for Apt, Condos, Motels, Hotels)	103	108	6	N		

## **PROPOSED AMENDMENTS**

(h) SALES DISCLOSURE FILE (0, 1, or many records per parcel) - Filename = SALEDISC

Column	Start	End	Length	Type	Comments/Format	Version Changes
Parcel Number 1	1	25	25	A	Must match a Parcel Number in the Real Property Parcel Data File.	Expanded comment to provide further clarification.
Parcel 1 Acreage	26	34	9	A	Format 5.4 eg: 200001000; Implied: 20000.1000	Changed length from 7 to 9 and updated precision to 5.4
Parcel 1 Split (Y/N)	35	35	1	A		
Parcel Number 2	36	60	25	A	Must be unique within the county.	
Parcel 2 Acreage	61	69	9	A	Format 5.4 eg: 200001000; Implied: 20000.1000	Changed length from 7 to 9 and updated precision to 5.4
Parcel 2 Split (Y/N)	70	70	1	A		
Parcel Number 3	71	95	25	A	Must be unique within the county.	
Parcel 3 Acreage	96	104	9	A	Format 5.4 eg: 200001000; Implied: 20000.1000	Changed length from 7 to 9 and updated precision to 5.4
Parcel 3 Split (Y/N)	105	105	1	A		
Street Address of Property Transferred	106	145	40	A		
City of Property Transferred	146	175	30	A		
State of Property Transferred	176	177	2	A		
Zip Code of Property Transferred	178	187	10	A	Format xxxxx-xxxx	
Tax Bill Street Address	188	227	40	A		
Tax Bill City	228	257	30	A		
Tax Bill State	258	259	2	A		
Tax Bill Zip Code	260	269	10	A	Format xxxxx-xxxx	
Number of Parcels	270	272	3	N		
Adjacent Property Owner (Y/N)	273	273	1	A		
Vacant Land (Y/N)	274	274	1	A		
Exchange for Other Real Property ("Trade") (Y/N)	275	275	1	A		
Seller-provided Financing (Y/N)	276	276	1	A		
Seller Paid Points	277	288	12	N		
Change in use (Y/N)	289	289	1	A		

### **PROPOSED AMENDMENTS**

Existence of a Family or Business Relationship Between Buyer and Seller (Y/N)	290	290	1	A		
Land Contract (Y/N)	291	291	1	A	Format mm/dd/yyyy	
Land Contract Date	292	301	10	A		
Personal Property Included in Transfer (Y/N)	302	302	1	A		
Amount of Personal Property Included in Transfer	303	314	12	N		
Buyer/Seller Significant Physical Changes to Property Between March 1 and Date of Sales (Y/N)	315	315	1	A		
Non-warranty deed (Y/N)	316	316	1	A		
Type of Deed (other than warranty)	317	318	2	A	Refer to Code List 19	
Partial Interest (Y/N)	319	319	1	A		
Security Interest (Y/N)	320	320	1	A		
Leases (Y/N)	321	321	1	A		
Foreclosure (Y/N)	322	322	1	A		
Mergers (Y/N)	323	323	1	A		
Quitclaim deeds (Y/N)	324	324	1	A		
Partition Documents (Y/N)	325	325	1	A		
Transfer to charity, NFP, govmt (Y/N)	326	326	1	A		
No/discount consideration (Y/N)	327	327	1	A		
Rerecording (Y/N)	328	328	1	A		
Easement/ROW (Y/N)	329	329	1	A		
Contract Date	330	339	10	A	Format mm/dd/yyyy	
Total Sales Price	340	354	15	N		
Special Circumstances	355	854	500	A		
Name of Seller 1	855	889	35	A		
Steet Address of Seller 1	890	929	40	A		
City of Seller 1	930	959	30	A		
State of Seller 1	960	961	2	A		
Zip Code of Seller 1	962	971	10	A	Format xxxxx-xxxx	
Name of Seller 2	972	1006	35	A		
Steet Address of	1007	1046	40	A		

## **PROPOSED AMENDMENTS**

<b>Seller 2</b>						
<b>City of Seller 2</b>	1047	1076	30	A		
<b>State of Seller 2</b>	1077	1078	2	A		
<b>Zip Code of Seller 2</b>	1079	1088	10	A	Format xxxxx-xxxx	
<b>Title Company Name</b>	1089	1118	30	A		
<b>Title Company Phone</b>	1119	1130	12	A	Format xxx-xxx-xxxx	
<b>Name of Buyer 1</b>	1131	1165	35	A		
<b>Steet Address of Buyer 1</b>	1166	1205	40	A		
<b>City of Buyer 1</b>	1206	1235	30	A		
<b>State of Buyer 1</b>	1236	1237	2	A		
<b>Zip Code of Buyer 1</b>	1238	1247	10	A	Format xxxxx-xxxx	
<b>Buyer Primary Residence (Y/N)</b>	1248	1248	1	A		
<b>Name of Buyer 2</b>	1249	1283	35	A		
<b>Steet Address of Buyer 2</b>	1284	1323	40	A		
<b>City of Buyer 2</b>	1324	1353	30	A		
<b>State of Buyer 2</b>	1354	1355	2	A		
<b>Zip Code of Buyer 2</b>	1356	1365	10	A	Format xxxxx-xxxx	
<b>Telephone Number of Seller</b>	1366	1377	12	A	Format xxx-xxx-xxxx	
<b>Telephone Number of Buyer</b>	1378	1389	12	A	Format xxx-xxx-xxxx	
<b>Assessor Significant Changes (Y/N)</b>	1390	1390	1	A		
<b>AV - Land</b>	1391	1402	12	N		Changed length from 15 to 12
<b>AV - Improvements</b>	1403	1414	12	N		Changed length from 15 to 12
<b>AV - Total</b>	1415	1426	12	N		Changed length from 15 to 12
<b>Neighborhood Code</b>	1427	1438	12	A		
<b>Property Class Code</b>	1439	1441	3	A		
<b>Taxing District</b>	1442	1446	5	A		
<b>Valid Sale (Y/N)</b>	1447	1447	1	A		

**(i) TRAILER RECORD (the last record in each file)**

<b>Column</b>	<b>Start</b>	<b>End</b>	<b>Length</b>	<b>Type</b>	<b>Comments/Format</b>	<b>Version Changes</b>
<b>Record ID</b>	1	10	10	A	Constant value of "TRAILER "	
<b>Total Record Count</b>	11	30	20	N	Total number of records in the file excluding header and trailer records.	

(Department of Local Government Finance; 50 IAC 23-20-4)

**50 IAC 23-20-5 Personal Property Data**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

## PROPOSED AMENDMENTS

Affected: IC 6-1.1-31.5

~~— Sec. 5 (a) HEADER RECORD (appears once per file)~~

Column	Start	End	Length	Type	Comments/Format	Version Changes
<del>Filename</del>	<del>1</del>	<del>18</del>	<del>18</del>	<del>A</del>	<del>Filename (eg "FILENAME: PARCEL", or "FILENAME: IMPROVE")</del>	<del>Required "Filename" to be submitted in uppercase "FILENAME."</del>
<del>County Number</del>	<del>19</del>	<del>35</del>	<del>17</del>	<del>A</del>	<del>Constant value (eg "County Number: 23")</del>	<del>-</del>
<del>County Description</del>	<del>36</del>	<del>75</del>	<del>40</del>	<del>A</del>	<del>Constant value (eg "County Description: LAKE COUNTY")</del>	<del>-</del>
<del>File Format ID</del>	<del>76</del>	<del>96</del>	<del>21</del>	<del>A</del>	<del>Constant value of "File Format ID: 2006A This communicates the version of the structure used to create the data.</del>	<del>-</del>
<del>County Contact Name</del>	<del>97</del>	<del>136</del>	<del>40</del>	<del>A</del>	<del>Constant value (eg "County Contact Name: Robert Smith")</del>	<del>-</del>
<del>County Contact Phone</del>	<del>137</del>	<del>176</del>	<del>40</del>	<del>A</del>	<del>Constant value (eg "County Contact Phone: 219-555-5555")</del>	<del>-</del>
<del>File create date</del>	<del>177</del>	<del>206</del>	<del>30</del>	<del>A</del>	<del>mm/dd/yyyy format (eg "File Create Date: 03/03/2003")</del>	<del>-</del>
<del>File create time</del>	<del>207</del>	<del>228</del>	<del>22</del>	<del>A</del>	<del>Constant value (eg "File Create Time: 1400")</del>	<del>-</del>
<del>Assessment Year</del>	<del>229</del>	<del>249</del>	<del>21</del>	<del>A</del>	<del>Constant value (eg "Assessment Year: 2002")</del>	<del>-</del>
<del>Pay Year</del>	<del>250</del>	<del>263</del>	<del>14</del>	<del>A</del>	<del>Constant value (eg "Pay Year: 2003")</del>	<del>-</del>
<del>Software Vendor Name</del>	<del>264</del>	<del>303</del>	<del>40</del>	<del>A</del>	<del>Constant value (eg "Software Vendor Name: ABC Vendor")</del>	<del>-</del>
<del>Software Package Name and Version</del>	<del>304</del>	<del>363</del>	<del>60</del>	<del>A</del>	<del>Constant value (eg "Software Package Name: ABC Assessor System Version 1.5")</del>	<del>-</del>
<del>Software Vendor Phone Number</del>	<del>364</del>	<del>411</del>	<del>48</del>	<del>A</del>	<del>Constant value (eg "Software Vendor Phone Number: 317-555-5555")</del>	<del>-</del>
<del>Software Vendor Email</del>	<del>412</del>	<del>459</del>	<del>48</del>	<del>A</del>	<del>Constant value (eg "Software Vendor Email: Help@ABCVendor.com")</del>	<del>-</del>
<del>Transmission Description</del>	<del>460</del>	<del>559</del>	<del>100</del>	<del>A</del>	<del>Constant value (eg "Transmission Description: Preliminary Data Submission-Test")</del>	<del>-</del>

~~(b) Sec. 5.(a) PERSONAL PROPERTY FILE - (appears 0 times or once per taxpayer) - Filename = PERSPROP~~

Column	Start	End	Length	Type	Comments/Format	Version Changes
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## **PROPOSED AMENDMENTS**

Assessor Parcel/Tax Identification Number	1	25	25	A	Must be unique within the county and must match an Assessor Parcel/Tax Identification Number in Real and Personal Tax Data.	Modified field name for clarification. Added comment.
Federal Tax Number	26	37	12	A		
Taxpayer Type Code	38	50	13	A	Refer to Code List 16	
Taxpayer Name	51	130	80	A		
Taxpayer Street Address	131	170	40	A		
City	171	200	30	A		
State	201	217	17	A		
Zip Code	218	227	10	A	Format xxxxx-xxxx	
AV - Vehicles	228	239	12	N		Changed length from 10 to 12
AV - Boats and Boat Equipment	240	251	12	N		Changed length from 10 to 12
AV - Farm Implements and Equipment	252	263	12	N		Changed length from 10 to 12
AV - Livestock, Poultry, and Fur-Bearing Animals	264	275	12	N		Changed length from 10 to 12
AV - Grain, Seeds, and Forage Crops	276	287	12	N		Changed length from 10 to 12
AV - Inventories	288	299	12	N	From Form 103, Schedule B	Modified field name. Added comment to provide further clarification. Changed length from 10 to 12
AV - Business Depreciable Personal Property	300	311	12	N	From Form 103, Schedule A	Added comment to provide further clarification. Changed length from 10 to 12
AV - Inventories of Public Utility Companies	312	323	12	N		Changed length from 10 to 12

### **PROPOSED AMENDMENTS**

AV - Fixed Depreciable Personal Property of Public Utility Companies	324	335	12	N		Changed length from 10 to 12
Principal Business Activity Code	336	341	6	A	This field must contain North American Industry Classification System (NAICS) codes.	
Economic Revitalization Deduction	342	353	12	N	This field must contain the last or final value entered from Form 103-Long Form Summary.	New field added to file structure.
Inventory Deduction	354	365	12	N	This field must contain the last or final value entered from Form 103-Long Form Summary.	New field added to file structure.
Investment Deduction	366	377	12	N	This field must contain the last or final value entered from Form 103-Long Form Summary.	New field added to file structure.
Final Assessed Value	378	389	12	N	This field must contain the last or final value entered from Form 103-Long Form Summary.	New field added to file structure.
Special Tooling - Adjusted Cost	390	401	12	N	From Form 103 Schedule A, Column C	New field added to file structure.
Special Tooling - True Tax Value	402	413	12	N	From Form 103 Schedule A, Column D	New field added to file structure.
Commercial Aircraft - Adjusted Cost	414	425	12	N	From Form 103 Schedule A, Column C	New field added to file structure.
Commercial Aircraft - True Tax Value	426	437	12	N	From Form 103 Schedule A, Column D	New field added to file structure.
Abnormal Obsolescence - True Tax value	438	449	12	N	From Form 103 Schedule A, Column D	New field added to file structure.

\* note: ONE RECORD FOR EACH POOL LINE WITH ENTRIES

~~—(c) APPEALS TRACKING FILE (0, 1, or many records per taxpayer) —Filename = APPEALPP~~

Column	Start	End	Length	Type	Comments/Format	Version Changes
Record ID	1	10	10	A	Constant value of "TRAILER —"	-
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.	-

(Department of Local Government Finance; 50 IAC 23-20-5)

50 IAC 23-20-6 Annually Assessed Mobile Homes

## **PROPOSED AMENDMENTS**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

~~—Sec. 6 (a) HEADER RECORD (appears once per file)~~

Column	Start	End	Length	Type	Comments/Format	Version Changes
Filename	1	18	18	A	Filename (eg "FILENAME: PARCEL", or "FILENAME: IMPROVE")	Required "Filename" to be submitted in uppercase "FILENAME."
County Number	19	35	17	A	Constant value (eg "County Number: 23")	-
County Description	36	75	40	A	Constant value (eg "County Description: LAKE COUNTY")	-
File Format ID	76	96	21	A	Constant value of "File Format ID: 2006A This communicates the version of the structure used to create the data.	-
County Contact Name	97	136	40	A	Constant value (eg "County Contact Name: Robert Smith")	-
County Contact Phone	137	176	40	A	Constant value (eg "County Contact Phone: 219-555-5555")	-
File create date	177	206	30	A	mm/dd/yyyy format (eg "File Create Date: 03/03/2003")	-
File create time	207	228	22	A	Constant value (eg "File Create Time: 1400")	-
Assessment Year	229	249	21	A	Constant value (eg "Assessment Year: 2002")	-
Pay Year	250	263	14	A	Constant value (eg "Pay Year: 2003")	-
Software Vendor Name	264	303	40	A	Constant value (eg "Software Vendor Name: ABC Vendor")	-
Software Package Name and Version	304	363	60	A	Constant value (eg "Software Package Name: ABC Assessor System Version 1.5")	-
Software Vendor Phone Number	364	411	48	A	Constant value (eg "Software Vendor Phone Number: 317-555-5555")	-
Software Vendor Email	412	459	48	A	Constant value (eg "Software Vendor Email: Help@ABCVendor.com")	-
Transmission Description	460	559	100	A	Constant value (eg "Transmission Description: Preliminary Data Submission--Test")	-

~~(b)Sec. 6(a)~~ ANNUALLY ASSESSED MOBILE HOMES FILE (0, 1, or many records per taxpayer) - Filename = MOBILE

## **PROPOSED AMENDMENTS**

Column	Start	End	Length	Type	Comments/Format	Version Changes
Mobile Home Identification Number	1	25	25	A	Must be unique within the county and must match an Assessor Parcel/Tax Identification Number in Real and Personal Tax Data.	Modified field name for clarification. Added comment to provide further clarification.
State Township Number	26	29	4	A	Refer to DLGF Unit Code on Unit Budget Order.	Modified file name for clarification. Added comment.
Locally-Assigned District Number	30	32	3	A		Modified field name for clarification.
State-Assigned District Number	33	37	5	A	Must be 5 digits. E.g. 41026 (The first two digits are the county number) Refer to Certified Tax Rate Order	Changed length from 3 to 5. Added comments on required format.
Owner Name	38	77	40	A		
Property Address Street	78	117	40	A		
Property Address City	118	147	30	A		
Property Address Zip Code	148	157	10	A		
Annually Assessed Mobile Home Year	158	161	4	N		
Annually Assessed Mobile Home Make	162	186	25	A		
Annually Assessed Mobile Home Size	187	191	5	A	This field should contain the area of the mobile in sqft.	
AV - Annually Assessed Mobile Home	192	197	6	N	This field should include the Assessed Value of the mobile home and all of its appurtenances	
Annually Assessed Mobile Home Park Name	198	237	40	A		

### **—(c) TRAILER RECORD (appears once per file)**

Column	Start	End	Length	Type	Comments/Format	Version Changes
<b>Record ID</b>	<b>1</b>	<b>10</b>	<b>10</b>	<b>A</b>	<b>Constant value of "TRAILER—"</b>	<b>-</b>
<b>Total Record Count</b>	<b>11</b>	<b>30</b>	<b>20</b>	<b>N</b>	<b>Total number of records in the file excluding header and trailer records.</b>	<b>-</b>

(Department of Local Government Finance; 50 IAC 23-20-6)

### **50 IAC 23-20-7 Oil and Gas Assessments**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

### **—Sec. 7 (a) HEADER RECORD (appears once per file)**

## PROPOSED AMENDMENTS

Column	Start	End	Length	Type	Comments/Format	Version Changes
<del>Filename</del>	<del>1</del>	<del>18</del>	<del>18</del>	<del>A</del>	<del>Filename (eg "FILENAME: PARCEL", or "FILENAME: IMPROVE")</del>	<del>Required "Filename" to be submitted in uppercase "FILENAME."</del>
<del>County Number</del>	<del>19</del>	<del>35</del>	<del>17</del>	<del>A</del>	<del>Constant value (eg "County Number: 23")</del>	<del>-</del>
<del>County Description</del>	<del>36</del>	<del>75</del>	<del>40</del>	<del>A</del>	<del>Constant value (eg "County Description: LAKE COUNTY")</del>	<del>-</del>
<del>File Format ID</del>	<del>76</del>	<del>96</del>	<del>21</del>	<del>A</del>	<del>Constant value of "File Format ID: 2006A This communicates the version of the structure used to create the data.</del>	<del>-</del>
<del>County Contact Name</del>	<del>97</del>	<del>136</del>	<del>40</del>	<del>A</del>	<del>Constant value (eg "County Contact Name: Robert Smith")</del>	<del>-</del>
<del>County Contact Phone</del>	<del>137</del>	<del>176</del>	<del>40</del>	<del>A</del>	<del>Constant value (eg "County Contact Phone: 219-555-5555")</del>	<del>-</del>
<del>File create date</del>	<del>177</del>	<del>206</del>	<del>30</del>	<del>A</del>	<del>mm/dd/yyyy format (eg "File Create Date: 03/03/2003")</del>	<del>-</del>
<del>File create time</del>	<del>207</del>	<del>228</del>	<del>22</del>	<del>A</del>	<del>Constant value (eg "File Create Time: 1400")</del>	<del>-</del>
<del>Assessment Year</del>	<del>229</del>	<del>249</del>	<del>21</del>	<del>A</del>	<del>Constant value (eg "Assessment Year: 2002")</del>	<del>-</del>
<del>Pay Year</del>	<del>250</del>	<del>263</del>	<del>14</del>	<del>A</del>	<del>Constant value (eg "Pay Year: 2003")</del>	<del>-</del>
<del>Software Vendor Name</del>	<del>264</del>	<del>303</del>	<del>40</del>	<del>A</del>	<del>Constant value (eg "Software Vendor Name: ABC Vendor")</del>	<del>-</del>
<del>Software Package Name and Version</del>	<del>304</del>	<del>363</del>	<del>60</del>	<del>A</del>	<del>Constant value (eg "Software Package Name: ABC Assessor System Version 1.5")</del>	<del>-</del>
<del>Software Vendor Phone Number</del>	<del>364</del>	<del>411</del>	<del>48</del>	<del>A</del>	<del>Constant value (eg "Software Vendor Phone Number: 317-555-5555")</del>	<del>-</del>
<del>Software Vendor Email</del>	<del>412</del>	<del>459</del>	<del>48</del>	<del>A</del>	<del>Constant value (eg "Software Vendor Email: Help@ABCVendor.com")</del>	<del>-</del>
<del>Transmission Description</del>	<del>460</del>	<del>559</del>	<del>100</del>	<del>A</del>	<del>Constant value (eg "Transmission Description: Preliminary Data Submission-Test")</del>	<del>-</del>

~~(b)Sec. 7(a) OIL AND GAS WELL ASSESSMENTS FILE (0 or many records per parcel)- Filename = OILGAS  
Comments: One record for each G & O-1 form filed; i.e., One record for 1 OIL or 1 GAS lease in a Tax District. One record may not encompass more than one Tax District or more than one Well Type. It may cover many wells encompassed by a single lease.~~

Column	Start	End	Length	Type	Comments/Format	Version Changes
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## PROPOSED AMENDMENTS

<u>Parcel Number Oil and Gas Property Number</u>	<u>1</u>	<u>25</u>	<u>25</u>	<u>A</u>	Must be unique within the county and must match <del>an Assessor Parcel/Tax Identification Number in Real and Personal Tax Data.</del> <u>1 or many records in OILGASALL. The first 2 digits should be the county number per 50 IAC 23-8-2(2).</u>	<u>Changed column name and clarified definition</u>
Well Type	<u>26</u>	<u>28</u>	<u>3</u>	<u>A</u>	Field should include one of "OIL" or "GAS"	
Lease	<u>29</u>	<u>48</u>	<u>20</u>	<u>A</u>	<u>County Recorder Recordation #</u>	<u>Added comment s.</u>
<del>Owner or Operator?</del>	<del>49</del>	<del>58</del>	<del>10</del>	<del>A</del>	-	-
Acreage	<del>59</del> <u>49</u>	<del>67</del> <u>57</u>	<u>9</u>	<u>N</u>	Format 5.4 eg: 510005020; Implied: <del>5100050.20</del> <u>51000.5020</u>	
Barrels of Oil or MCM Gas in Storage	<del>68</del> <u>58</u>	<del>76</del> <u>66</u>	<u>9</u>	<u>N</u>	Format 7.2 eg: 001050050; Implied: 0010500.50	
Average Daily Production (Bbls or MCM)	<del>77</del> <u>67</u>	<del>85</del> <u>75</u>	<u>9</u>	<u>N</u>	Format 7.2 eg: 001050050; Implied: 0010500.50	
Total Assessed Value	<del>86</del> <u>76</u>	<del>97</del> <u>87</u>	<u>12</u>	<u>N</u>	<u>-Sum of total royalty interest assessment subject to allocation and total working interest subject to allocation.</u>	New field added to file structure- <u>- added comment s.</u>
<u>Secondary/Stimulated</u>	<u>88</u>	<u>88</u>	<u>1</u>	<u>y/n</u>		<u>Added</u>
<u>Location</u>	<u>89</u>	<u>113</u>	<u>25</u>	<u>A</u>	<u>The Primary Real Property Parcel # where this lease is located.</u>	<u>Added</u>
<u>DLGF Tax District</u>	<u>114</u>	<u>118</u>	<u>5</u>	<u>A</u>		<u>Added</u>
<u>Appurtenance Value</u>	<u>119</u>	<u>130</u>	<u>12</u>	<u>N</u>		<u>Added</u>

### Sec. 7(b) OIL AND GAS WELL ALLOCATIONS FILE – Filename = OILGASALL

Comments: One or many records for each OILGAS record. There may be up to 64 records for Working Interest and 64 records for Royalty Interest for each OILGAS lease record.

<u>Column</u>	<u>Start</u>	<u>End</u>	<u>Length</u>	<u>Type</u>	<u>Comments/Format</u>	<u>Version Changes</u>
<u>Oil and Gas Property Number</u>	<u>1</u>	<u>25</u>	<u>25</u>	<u>A</u>	Must be unique within the county and match record in OILGAS. The first 2 digits should be the county number per 50 IAC 23-8-2(2).	<u>Added</u>
<u>Interest Type</u>	<u>26</u>	<u>26</u>	<u>1</u>	<u>A</u>	<u>Working Interest (W) or Royalty Interest (R)</u>	<u>Added</u>
<u>Oil and Gas Allocation Interest Factor</u>	<u>27</u>	<u>35</u>	<u>9</u>	<u>N</u>	<u>% of total interest in the lease. The total of each Interest Type must add to 100%. Format 3.6 eg: 000015625; Implied 000.015625</u>	<u>Added</u>
<u>Calculated</u>	<u>36</u>	<u>47</u>	<u>12</u>	<u>N</u>	<u>Field should contain the calculated</u>	<u>Added</u>

## PROPOSED AMENDMENTS

<u>Assessment</u>					<u>assessment of the interest for this owner.</u>	
<u>Owner Name</u>	<u>48</u>	<u>127</u>	<u>80</u>	<u>A</u>		<u>Added</u>
<u>Owner Street Address or PO Box</u>	<u>128</u>	<u>167</u>	<u>40</u>	<u>A</u>		<u>Added</u>
<u>Owner Address City</u>	<u>168</u>	<u>197</u>	<u>30</u>	<u>A</u>		<u>Added</u>
<u>Owner Address State</u>	<u>198</u>	<u>199</u>	<u>2</u>	<u>A</u>		<u>Added</u>
<u>Owner Address Zip</u>	<u>200</u>	<u>209</u>	<u>10</u>	<u>A</u>	<u>Format xxxxx-xxxx</u>	<u>Added</u>

**—(c) TRAILER RECORD (appears once per file)**

<b>Column</b>	<b>Start</b>	<b>End</b>	<b>Length</b>	<b>Type</b>	<b>Comments/Format</b>	<b>Version Changes</b>
<b>Record ID</b>	<b>1</b>	<b>10</b>	<b>10</b>	<b>A</b>	<b>Constant value of "TRAILER "</b>	<b>-</b>
<b>Total Record Count</b>	<b>11</b>	<b>30</b>	<b>20</b>	<b>N</b>	<b>Total number of records in the file excluding header and trailer records.</b>	<b>-</b>

(Department of Local Government Finance; 50 IAC 23-20-7)

**50 IAC 23-20-8 Real and Personal Tax Data**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

**—Sec. 8 (a) HEADER RECORD (first record in each file)**

<b>Column</b>	<b>Start</b>	<b>End</b>	<b>Length</b>	<b>Type</b>	<b>Comments/Format</b>	<b>Version Changes</b>
<b>Filename</b>	<b>1</b>	<b>18</b>	<b>18</b>	<b>A</b>	<b>Filename (eg "FILENAME: PARCEL", or "FILENAME: IMPROVE")</b>	<b>Required "Filename" to be submitted in uppercase "FILENAME."</b>
<b>County Number</b>	<b>19</b>	<b>35</b>	<b>17</b>	<b>A</b>	<b>Constant value (eg "County Number: 23")</b>	<b>-</b>
<b>County Description</b>	<b>36</b>	<b>75</b>	<b>40</b>	<b>A</b>	<b>Constant value (eg "County Description: LAKE COUNTY")</b>	<b>-</b>
<b>File Format ID</b>	<b>76</b>	<b>96</b>	<b>21</b>	<b>A</b>	<b>Constant value of "File Format ID: 2006A This communicates the version of the structure used to create the data.</b>	<b>-</b>
<b>County Contact Name</b>	<b>97</b>	<b>136</b>	<b>40</b>	<b>A</b>	<b>Constant value (eg "County Contact Name: Robert Smith")</b>	<b>-</b>
<b>County Contact Phone</b>	<b>137</b>	<b>176</b>	<b>40</b>	<b>A</b>	<b>Constant value (eg "County Contact Phone: 219-555-5555")</b>	<b>-</b>
<b>File create date</b>	<b>177</b>	<b>206</b>	<b>30</b>	<b>A</b>	<b>mm/dd/yyyy format (eg "File Create Date: 03/03/2003")</b>	<b>-</b>
<b>File create time</b>	<b>207</b>	<b>228</b>	<b>22</b>	<b>A</b>	<b>Constant value (eg "File Create Time: 1400")</b>	<b>-</b>
<b>Assessment Year</b>	<b>229</b>	<b>249</b>	<b>21</b>	<b>A</b>	<b>Constant value (eg "Assessment Year: 2002")</b>	<b>-</b>
<b>Pay Year</b>	<b>250</b>	<b>263</b>	<b>14</b>	<b>A</b>	<b>Constant value (eg "Pay Year: 2003")</b>	<b>-</b>

### **PROPOSED AMENDMENTS**

<b>Software Vendor Name</b>	<b>264</b>	<b>303</b>	<b>40</b>	<b>A</b>	<b>Constant value (eg "Software Vendor Name: ABC Vendor")</b>	<b>-</b>
<b>Software Package Name and Version</b>	<b>304</b>	<b>363</b>	<b>60</b>	<b>A</b>	<b>Constant value (eg "Software Package Name: ABC Assessor System Version 1.5")</b>	<b>-</b>
<b>Software Vendor Phone Number</b>	<b>364</b>	<b>411</b>	<b>48</b>	<b>A</b>	<b>Constant value (eg "Software Vendor Phone Number: 317-555-5555")</b>	<b>-</b>
<b>Software Vendor Email</b>	<b>412</b>	<b>459</b>	<b>48</b>	<b>A</b>	<b>Constant value (eg "Software Vendor Email: Help@ABCVendor.com")</b>	<b>-</b>
<b>Transmission Description</b>	<b>460</b>	<b>559</b>	<b>100</b>	<b>A</b>	<b>Constant value (eg "Transmission Description: Preliminary Data Submission - Test")</b>	<b>-</b>

**(b)Sec. 8(a) REAL AND PERSONAL TAX DATA FILE** (one record per parcel) - Filename = TAXDATA

<b>Column</b>	<b>Start</b>	<b>End</b>	<b>Length</b>	<b>Type</b>	<b>Comments/Format</b>	<b>Version Changes</b>
<b>Auditor Parcel/Tax Identification Number</b>	<b>1</b>	<b>25</b>	<b>25</b>	<b>A</b>	<b>Must be unique within the county.</b>	<b>Modified field name for clarification.</b>
<b>Assessor Parcel/Tax Identification Number</b>	<b>26</b>	<b>50</b>	<b>25</b>	<b>A</b>	<b>Must match a Parcel Number from: 1) Real Property Parcel Data File, or 2) Personal Property File, or 3) Personal Property - Annually Assessed Mobile Homes File, or 4) Oil and Gas Well Assessments File</b>	<b>Modified field name for clarification. Added comment to provide further clarification.</b>
<b>Property Type</b>	<b>51</b>	<b>51</b>	<b>1</b>	<b>A</b>	<b>Refer to Code List 18.</b>	<b>New field added to file structure.</b>
<b>Taxpayer Name</b>	<b>52</b>	<b>131</b>	<b>80</b>	<b>A</b>		
<b>Taxpayer Street Address</b>	<b>132</b>	<b>171</b>	<b>40</b>	<b>A</b>		
<b>Taxpayer City</b>	<b>172</b>	<b>201</b>	<b>30</b>	<b>A</b>		
<b>Taxpayer State</b>	<b>202</b>	<b>218</b>	<b>17</b>	<b>A</b>		
<b>Taxpayer Zip Code</b>	<b>219</b>	<b>228</b>	<b>10</b>	<b>A</b>	<b>Format xxxxx-xxxx</b>	
<b>Locally-Assigned District Number</b>	<b>229</b>	<b>231</b>	<b>3</b>	<b>A</b>		<b>Modified field name for clarification.</b>
<b>Tax District Rate</b>	<b>232</b>	<b>237</b>	<b>6</b>	<b>N</b>	<b>Format 2.4 eg: 010015; Implied: 01.0015</b>	<b>Changed length and precision.</b>
<b>State-Assigned District Number</b>	<b>238</b>	<b>242</b>	<b>5</b>	<b>A</b>	<b>Must be 5 digits. E.g. 41026 (The first two digits are the county number) Refer to Certified Tax Rate Order</b>	<b>Changed length from 3 to 5. Added comments on required format.</b>
<b>State Township Number</b>	<b>243</b>	<b>246</b>	<b>4</b>	<b>A</b>	<b>Refer to DLGF Unit Code on Unit Budget Order.</b>	<b>Modified field name for clarification.</b>

## PROPOSED AMENDMENTS

						Added comment.
Federal Tax ID Number	247	258	12	N		
Government Owned Code	259	278	20	A		
Total Net AV	279	290	12	N		Changed length from 14 to 12
Gross Tax Due	291	304	14	N		
State Property Tax Replacement Credit Amount - Total	305	318	14	N	Format 12.2 eg: 00000013000050; Implied: 000000130000.50	
Property Tax Replacement Credit %	319	324	6	N	Format 2.4 eg: 214567; Implied: 21.4567%	Changed precision.
TIF Replacement Credit	325	338	14	N	Format 12.2 eg: 00000013000050; Implied: 000000130000.50	New field added to file structure.
Total Homestead %	339	344	6	N	State and all county. Format 2.4 eg: 085678; Implied: 08.5678%	Modified field name for clarification. Added comment. Changed precision.
Homestead Credit	345	358	14	N	Format 12.2 eg: 00000013000050; Implied: 000000130000.50	New field added to file structure.
2% Cap Credit	359	372	14	N	Format 12.2 eg: 00000013000050; Implied: 000000130000.50	New field added to file structure.
Net Tax Due	373	386	14	N	Format 12.2 eg: 00000013000050; Implied: 000000130000.50	
Late Penalty - Personal Property	387	400	14	N	Format 12.2 eg: 00000013000050; Implied: 000000130000.50	Added format specification.
Undervalued Penalty - Personal Property	401	414	14	N	Format 12.2 eg: 00000013000050; Implied: 000000130000.50	Added format specification.
Prior Delinquency	415	428	14	N	Format 12.2 eg: 00000013000050; Implied: 000000130000.50	
Prior Penalty	429	442	14	N	Format 12.2 eg: 00000013000050; Implied: 000000130000.50	

### **PROPOSED AMENDMENTS**

Total Tax + Penalty Billed	443	456	14	N	Format 12.2 eg: 00000013000050; Implied: 000000130000.50	
Current AV - Total Land	457	468	12	N		
Current AV - Total Improvements	469	480	12	N		
AV - Total Land and Improvements	481	492	12	N		
AV - Residential Land and Lots	493	504	12	N		
AV - Residential Improvements	505	516	12	N		
AV - Residential Land and Improvements	517	528	12	N		
AV - Non-residential Land	529	540	12	N		
AV - Non-residential Improvements	541	552	12	N		
AV - Non-residential Land and Improvements	553	564	12	N		
AV - TIF	565	576	12	N		New field added to file structure.
TIF Billed on Gross Rate (Y/N)	577	577	1	A		New field added to file structure.

**(c) ADJUSTMENTS FILE (0, 1, or many records per parcel) - Filename = ADJMNTS**

Column	Start	End	Length	Type	Comments/Format	Version Changes
Auditor Parcel/Tax Identification Number	1	25	25	A	Must be unique within the county and match an Auditor Parcel/Tax Identification Number in the Real and Personal Tax Data File.	Modified field name for clarification. Modified comment to provide further clarification.
Adjustment Code	26	28	3	A	Refer to Code List 15	
Amount	29	40	12	N	Format 10.2 eg: 000010050010; Implied 0000100500.10	
Starting Year	41	44	4	A	For abatements and other deductions that are granted for a limited amount of time.	
Number of Years	45	46	2	N	For abatements and other deductions that are granted for a limited amount of time.	

## **PROPOSED AMENDMENTS**

### ~~—(d) TRAILER RECORD (appears once per file)~~

<b>Column</b>	<b>Start</b>	<b>End</b>	<b>Length</b>	<b>Type</b>	<b>Comments/Format</b>	<b>Version Changes</b>
<b>Record ID</b>	<b>1</b>	<b>10</b>	<b>10</b>	<b>A</b>	<b>Constant value of "TRAILER"</b>	-
<b>Total Record Count</b>	<b>11</b>	<b>30</b>	<b>20</b>	<b>N</b>	<b>Total number of records in the file excluding header and trailer records.</b>	-

(Department of Local Government Finance; 50 IAC 23-20-8)

### **Rule 21. Property Tax Input-Output File Format Requirements**

#### **50 IAC 23-21-1 Purpose of Rule**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

Sec. 1. The purpose of this rule is to prescribe standardized data file formats for the import and export of tax rate and state assessed property data between state and local government. (Department of Local Government Finance; 50 IAC 23-21-1)

#### **50 IAC 23-21-2 Instructions**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

#### **Sec. 2 (a) Data Format Instructions**

(1) Each file must have a header record and a trailer record in the exact specified format with "FILENAME" and "TRAILER" in uppercase.

(2) All fields are fixed length.

(3) Left justify all alphanumeric fields.

(4) All numeric fields must have leading zeros if field value does not utilize all available spaces.

(5) Assume no decimal precision for all numeric fields without format clarification.

(6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".

(7) Yes/No fields must have 'Y' or 'N.'

(8) All date fields must be in mm/dd/yyyy format.

(9) All fields which reference a Code List should contain a value from the lists provided in 'Code Lists for Required Data' of this document.

(10) Place a negative sign "-" at the far left of the field for all negative numbers.

(11) Note all format requirements specified at the field level.

(12) When capturing data other than values specified in the code lists, please send the most appropriate item included in the code list.

#### **(b) Submission Instructions**

(1) The submission must include data for the entire county. Each file must include all data for all townships.

(2) Data must be submitted on CD-Rom or by email.

(3) Send the CD-Rom to: Department of Local Government Finance, 100 N. Senate Ave., N-1058(B), Indianapolis IN 46204, Attention: Brenda Dudley, or email the CD-Rom to: [DATA@DLGF.IN.GOV](mailto:DATA@DLGF.IN.GOV).

(4) The State will validate that your data submission meets the defined file structure format. In the event that your data submission does not meet the required standards, you will be notified of non-compliance issues and asked to resubmit your data. (Department of Local Government Finance; 50 IAC 23-21-2)

#### **50 IAC 23-21-3 Code Lists for Required Data**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

## **PROPOSED AMENDMENTS**

### Sec. 3 (a)

CODE LIST 1 - Unit Type Codes	
Code	Value
0	STATE
1	COUNTY
2	TOWNSHIP
3	CITY/TOWN
4	SCHOOL
5	LIBRARY
6	SPECIAL UNIT
7	CONSERVANCY
8	TAX INCREMENT REPLACEMENT

(Department of Local Government Finance; 50 IAC 23-21-3)

### 50 IAC 23-21-4 TAB Tax Rates

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

### Sec. 4 (a) HEADER RECORD (the first record in each file)

Column	Start	End	Length	Type	Comments/Format
FileName	1	18	18	A	Filename (eg "FILENAME:TABRATES")
County Number	19	35	17	A	2 digit County Number (eg "County Number: 09")
County Description	36	75	40	A	County Name (eg "County Description: CASS COUNTY ")
File Format ID	76	96	21	A	"File Format ID: 2006A"
County Contact Name	97	136	40	A	Name of person in county to contact regarding submittal (eg "County Contact Name Robert Smith")
County Contact Phone Number	137	176	40	A	Phone number of Contact person (eg "County Contact Phone: 555-555-5555")
File Create Date	177	206	30	A	mm/dd/yy format (eg "File Create Date: 03/03/2005")
File Create Time	207	228	22	A	eg "File Create Time: 1400"
Pay Year	229	242	14	A	eg "Pay Year: 2006"
Transmission Description	243	342	100	A	eg "Transmission Description: Preliminary Data Submission - Test"

(b) TAB TAX RATES (appears once per unit's fund/district combination) - Filename = TABRATES

Column	Start	End	Length	Type	Comments/Format
County Code	1	<del>3</del> 2	2	A	2 digit County Code
Unit Type Code	<del>4</del> 3	<del>4</del> 3	1	A	1 digit Unit Type Code See Code List 1
Unit Code	<del>5</del> 4	<del>8</del> 7	4	A	4 digit Unit Code
Fund Code	<del>9</del> 8	<del>1</del> 2	4	A	4 digit Fund Code

## PROPOSED AMENDMENTS

State Tax District Code	<del>43</del> <u>12</u>	<del>47</del> <u>16</u>	5	A	Must be 5 digits (eg 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Tax Rate	<del>48</del> <u>17</u>	<del>23</del> <u>22</u>	6	N	Format 2.4 (eg: 010015; Implied 01.0015)

### (c) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

(Department of Local Government Finance; 50 IAC 23-21-4)

### 50 IAC 23-21-5 Budget Order

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

### ~~Sec. 5. (a) HEADER RECORD (the first record in each file)~~

Column	Start	End	Length	Type	Comments/Format
<del>FileName</del>	<del>1</del>	<del>18</del>	<del>18</del>	<del>A</del>	<del>Filename (eg "FILENAME:TABRATES")</del>
<del>County Number</del>	<del>19</del>	<del>35</del>	<del>17</del>	<del>A</del>	<del>2-digit County Number (eg "County Number: 09")</del>
<del>County Description</del>	<del>36</del>	<del>75</del>	<del>40</del>	<del>A</del>	<del>County Name (eg "County Description: CASS COUNTY")</del>
<del>File Format ID</del>	<del>76</del>	<del>96</del>	<del>21</del>	<del>A</del>	<del>"File Format ID: 2006A"</del>
<del>File Create Date</del>	<del>97</del>	<del>126</del>	<del>30</del>	<del>A</del>	<del>mm/dd/yy format (eg "File Create Date: 03/03/2005")</del>
<del>File Create Time</del>	<del>127</del>	<del>148</del>	<del>22</del>	<del>A</del>	<del>eg "File Create Time: 1400"</del>
<del>Pay Year</del>	<del>149</del>	<del>162</del>	<del>14</del>	<del>A</del>	<del>eg "Pay Year: 2006"</del>
<del>Transmission Description</del>	<del>163</del>	<del>262</del>	<del>100</del>	<del>A</del>	<del>eg "Transmission Description: Preliminary Data Submission - Test"</del>

### ~~(b) Sec. 5(a) TAX RATES~~ (appears once per unit's fund/district combination) - Filename = CERTDRATES

Column	Start	End	Length	Type	Comments/Format
County Code	1	<del>3</del> <u>2</u>	2	A	2 digit County Code
Unit Type Code	<del>4</del> <u>3</u>	<del>4</del> <u>3</u>	1	A	1 digit Unit Type Code See Code List 1
Unit Code	<del>5</del> <u>4</u>	<del>8</del> <u>7</u>	4	A	4 digit Unit Code
Fund Code	<del>9</del> <u>8</u>	<del>12</del> <u>11</u>	4	A	4 digit Fund Code
State Tax District Code	<del>43</del> <u>12</u>	<del>47</del> <u>16</u>	5	A	Must be 5 digits (eg 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Tax Rate	<del>48</del> <u>17</u>	<del>23</del> <u>22</u>	6	N	Format 2.4 (eg: 010015; Implied 01.0015)

### (c) ALL TAX & CREDIT RATES (appears once per unit's fund/district combination) - Filename = ALLCERTDRATES

Column	Start	End	Length	Type	Comments/Format
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## **PROPOSED AMENDMENTS**

County Code	<u>1</u>	<u>3 2</u>	2	A	2 digit County Code
					Must be 5 digits (eg 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
State Tax District Code	<u>4 3</u>	<u>8 7</u>	5	A	
		<u>14</u>			
Total Tax Rate	<u>9 8</u>	<u>13</u>	6	N	Format 2.4 (eg: 010015; Implied 01.0015)
	<u>15</u>	<u>20</u>			
SPTRC Real & Non-Business PP	<u>14</u>	<u>19</u>	6	N	
	<u>21</u>	<u>26</u>			
SPTRC Business PP	<u>20</u>	<u>25</u>	6	N	
	<u>27</u>	<u>32</u>			
State Homestead	<u>26</u>	<u>31</u>	6	N	
	<u>33</u>	<u>38</u>			
COIT Homestead	<u>32</u>	<u>37</u>	6	N	

### **—(d) TRAILER RECORD (the last record in each file)**

Column	Start	End	Length	Type	Comments/Format
Record Id	<u>1</u>	<u>10</u>	<u>10</u>	<u>A</u>	Constant value of "TRAILER"
Total Record Count	<u>11</u>	<u>30</u>	<u>20</u>	<u>N</u>	Total Number of Records excluding Header & Trailer

(Department of Local Government Finance; 50 IAC 23-21-5)

### **50 IAC 23-21-6 Utility**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

### **—Sec. 6 (a) HEADER RECORD (the first record in each file)**

Column	Start	End	Length	Type	Comments/Format
FileName	<u>1</u>	<u>18</u>	<u>18</u>	<u>A</u>	Filename (eg "FILENAME: TABRATES")
County Number	<u>19</u>	<u>35</u>	<u>17</u>	<u>A</u>	2-digit County Number (eg "County Number: 09")
County Description	<u>36</u>	<u>75</u>	<u>40</u>	<u>A</u>	County Name (eg "County Description: CASS COUNTY")
File Format ID	<u>76</u>	<u>96</u>	<u>21</u>	<u>A</u>	"File Format ID: 2006A"
File Create Date	<u>97</u>	<u>126</u>	<u>30</u>	<u>A</u>	mm/dd/yy format (eg File Create Date: 03/03/2005")
File Create Time	<u>127</u>	<u>148</u>	<u>22</u>	<u>A</u>	eg "File Create Time: 1400"
Pay Year	<u>149</u>	<u>162</u>	<u>14</u>	<u>A</u>	eg "Pay Year: 2006"
Transmission Description	<u>163</u>	<u>262</u>	<u>100</u>	<u>A</u>	eg "Transmission Description: Preliminary Data Submission—Test"

### **(b) Sec. 6(a)**

STATE UTILITY ASSESSMENTS (appears once per Taxpayer/district combination) - Filename = UTILITYAV

Column	Start	End	Length	Type	Comments/Format
TaxPayer Name	<u>1</u>	<u>41</u> <u>40</u>	<u>40</u>	<u>A</u>	Company/Organization Name
Contact Name	<u>42</u> <u>41</u>	<u>81</u> <u>80</u>	<u>40</u>	<u>A</u>	
Address	<u>82</u> <u>81</u>	<u>156</u> <u>155</u>	<u>75</u>	<u>A</u>	

## PROPOSED AMENDMENTS

City	<del>157</del> <u>156</u>	<del>186</del> <u>185</u>	30	A	
State	<del>187</del> <u>186</u>	<del>188</del> <u>187</u>	2	A	
Zip Code	<del>189</del> <u>188</u>	<del>198</del> <u>197</u>	10	A	Format XXXXX-XXXX
DLGF Taxing District	<del>199</del> <u>198</u>	<del>203</del> <u>202</u>	5	A	Must be 5 digits (eg 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Uncontested DLGF Distributable	<del>204</del> <u>203</u>	<del>215</del> <u>214</u>	12	N	
Contested DLGF Distributable	<del>216</del> <u>215</u>	<del>227</del> <u>226</u>	12	N	

### ~~-(c) TRAILER RECORD (the last record in each file)~~

Column	Start	End	Length	Type	Comments/Format
<b>Record Id</b>	<b>1</b>	<b>10</b>	<b>10</b>	<b>A</b>	Constant value of "TRAILER -"
<b>Total Record Count</b>	<b>11</b>	<b>30</b>	<b>20</b>	<b>N</b>	Total Number of Records excluding Header & Trailer

(Department of Local Government Finance; 50 IAC 23-21-6)

### 50 IAC 23-21-7 Railroad

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

### ~~Sec. 7. (a) HEADER RECORD (the first record in each file)~~

Column	Start	End	Length	Type	Comments/Format
<b>FileName</b>	<b>1</b>	<b>18</b>	<b>18</b>	<b>A</b>	-
<b>County Number</b>	<b>19</b>	<b>35</b>	<b>17</b>	<b>A</b>	County Number: 09
<b>County Description</b>	<b>36</b>	<b>75</b>	<b>40</b>	<b>A</b>	-
<b>File Format ID</b>	<b>76</b>	<b>96</b>	<b>21</b>	<b>A</b>	-
<b>File Create Date</b>	<b>97</b>	<b>126</b>	<b>30</b>	<b>A</b>	-
<b>File Create Time</b>	<b>127</b>	<b>148</b>	<b>22</b>	<b>A</b>	-
<b>Pay Year</b>	<b>149</b>	<b>162</b>	<b>14</b>	<b>A</b>	-
<b>Transmission Description</b>	<b>163</b>	<b>262</b>	<b>100</b>	<b>A</b>	-

~~(b) Sec. 7(a)~~ STATE RAILROAD ASSESSMENTS (appears once per Taxpayer/district combination) - Filename = RAILAV

Column	Start	End	Length	Type	Comments/Format
TaxPayer Name	<b>1</b>	<del>41</del> <u>40</u>	40	A	Company/Organization Name
Contact Name	<del>42</del> <u>41</u>	<del>81</del> <u>80</u>	40	A	
Address	<del>82</del> <u>81</u>	<del>156</del> <u>155</u>	75	A	
City	<del>157</del> <u>156</u>	<del>186</del> <u>185</u>	30	A	
State	<del>187</del> <u>186</u>	<del>188</del> <u>187</u>	2	A	

## **PROPOSED AMENDMENTS**

Zip Code	<del>189</del> <b>188</b>	<del>199</del> <b>198</b>	11	A	Format XXXXX-XXXX
Line Description	<del>200</del> <b>199</b>	<del>249</del> <b>248</b>	50	A	
DLGF Taxing District	<del>250</del> <b>249</b>	<del>254</del> <b>253</b>	5	A	Must be 5 digits (eg 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Track Value	<del>255</del> <b>254</b>	<del>266</del> <b>265</b>	12	N	
Personal Property AV	<del>267</del> <b>266</b>	<del>278</del> <b>277</b>	12	N	
Improvements	<del>279</del> <b>278</b>	<del>290</del> <b>289</b>	12	N	
Contested DLGF Distributable	<del>291</del> <b>290</b>	<del>302</del> <b>301</b>	12	N	

### **-(c) TRAILER RECORD (the last record in each file)**

<b>Column</b>	<b>Start</b>	<b>End</b>	<b>Length</b>	<b>Type</b>	<b>Comments/Format</b>
<b>Record-Id</b>	<b>1</b>	<b>10</b>	<b>10</b>	<b>A</b>	<b>Constant value of "TRAILER"</b>
<b>Total-Record-Count</b>	<b>11</b>	<b>30</b>	<b>20</b>	<b>N</b>	<b>Total Number of Records excluding Header &amp; Trailer</b>

(Department of Local Government Finance; 50 IAC 23-21-7)

## **Rule 22. Sales Ratio Study File Format Requirements**

### **50 IAC 23-22-1 Purpose of Rule**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

**Sec. 1.** The purpose of this rule is to prescribe standardized data file formats for sales ratio studies to allow the collection, analysis, and sharing of sales ratio study data. (Department of Local Government Finance; 50 IAC 23-22-1)

### **50 IAC 23-22-2 Instructions**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

#### **Sec. 2. (a) Data Format Instructions**

- (1) Each file must have a header record and a trailer record in the exact specified format with "FILENAME" and "TRAILER" in uppercase.
- (2) All fields are fixed length.
- (3) Left justify all alphanumeric fields.
- (4) All numeric fields must have leading zeros if field value does not utilize all available spaces.
- (5) Assume no decimal precision for all numeric fields without format clarification.
- (6) All decimal precision is implied. For example, for format 3.2, send 12345. It will be read as "123.45".
- (7) Yes/No fields must have 'Y' or 'N.'
- (8) All date fields must be in mm/dd/yyyy format.
- (9) All fields which reference a Code List should contain a value from the lists provided in 'Code Lists for Required Data' of this document.
- (10) Place a negative sign "-" at the far left of the field for all negative numbers.
- (11) Note all format requirements specified at the field level.
- (12) When capturing data other than values specified in the code lists, please send the most appropriate item included in the

## **PROPOSED AMENDMENTS**

code list.

**(b) Submission Instructions**

- (1) The submission must include data for the entire county. Each file must include all data for all townships.
- (2) Data must be submitted on CD-Rom or by email.
- (3) Send CD-Rom to: Department of Local Government Finance, 100 N. Senate Ave., N-1058(B), Indianapolis IN 46204, Attention: Brenda Dudley, or email CD-Rom to: [DATA@DLGF.IN.GOV](mailto:DATA@DLGF.IN.GOV).
- (4) The State will validate that your data submission meets the defined file structure format. In the event that your data submission does not meet the required standards, you will be notified of non-compliance issues and asked to resubmit your data. (*Department of Local Government Finance; 50 IAC 23-22-2*)

**50 IAC 23-22-3 Code Lists for Required Data**

Authority: IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

Affected: IC 6-1.1-31.5

**Sec. 3. (a) Code List 1 – Property Class Codes**

Code	Value
100	AGRICULTURAL - VACANT LAND
101	AGRICULTURAL - CASH GRAIN/GENERAL FARM
102	AGRICULTURAL - LIVESTOCK OTHER THAN DAIRY OR POULTRY
103	AGRICULTURAL - DAIRY FARM
104	AGRICULTURAL - POULTRY FARM
105	AGRICULTURAL - FRUIT & NUT FARMS
106	AGRICULTURAL - VEGETABLE FARM
107	AGRICULTURAL - TOBACCO FARM
108	AGRICULTURAL - NURSERY
109	AGRICULTURAL - GREENHOUSES
110	AGRICULTURAL - HOG FARM
111	AGRICULTURAL - BEEF FARM
120	AGRICULTURAL - TIMBER
141	AGRICULTURAL - AGLAND WITH MOBILE HOME
149	AGRICULTURAL - AGLAND WITH PERSONAL PROPERTY MOBILE HOME
198	AGRICULTURAL - AG BUILDING ON LEASED LAND
199	AGRICULTURAL - OTHER AGRICULTURAL USE
200	MINERAL
300	INDUSTRIAL VACANT LAND
309	PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
310	INDUSTRIAL FOOD & DRINK
320	INDUSTRIAL FOUNDRIES & HEAVY MANUFACTURING
330	INDUSTRIAL MEDIUM MANUFACTURING & ASSEMBLY
340	INDUSTRIAL - LIGHT MANUFACTURING & ASSEMBLY
345	INDUSTRIAL OFFICE
346	INDUSTRIAL RESEARCH AND DEVELOPMENT FACILITY
350	INDUSTRIAL WAREHOUSE
360	INDUSTRIAL TRUCK TERMINALS
370	INDUSTRIAL SMALL SHOPS
380	INDUSTRIAL MINES & QUARRIES

## **PROPOSED AMENDMENTS**

385	INDUSTRIAL LANDFILL
390	INDUSTRIAL GRAIN ELEVATORS
398	INDUSTRIAL BUILDING ON LEASED LAND
399	INDUSTRIAL OTHER STRUCTURES
400	COMMERCIAL VACANT LAND
401	COMMERCIAL 4-19 FAMILY APARTMENTS
402	COMMERCIAL 20-39 FAMILY APARTMENTS
403	COMMERCIAL 40 OR MORE FAMILY APARTMENTS
409	COMMERCIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
410	COMMERCIAL MOTELS OR TOURIST CABINS
411	COMMERCIAL HOTELS
412	COMMERCIAL NURSING HOMES & HOSPITALS
415	COMMERCIAL MOBILE HOME PARKS
416	COMMERCIAL CAMP GROUNDS
419	COMMERCIAL OTHER HOUSING
420	COMMERCIAL SMALL RETAIL
421	COMMERCIAL SUPERMARKETS
422	COMMERCIAL DISCOUNT & JUNIOR DEPARTMENT STORES
424	COMMERCIAL FULL LINE DEPARTMENT STORES
425	COMMERCIAL NEIGHBORHOOD SHOPPING CENTER
426	COMMERCIAL COMMUNITY SHOPPING CENTER
427	COMMERCIAL REGIONAL SHOPPING CENTER
428	COMMERCIAL CONVENIENCE MARKET
429	COMMERCIAL OTHER RETAIL STRUCTURES
430	COMMERCIAL RESTAURANT, CAFE, OR BAR
431	COMMERCIAL FRANCHISE-TYPE RESTAURANT
435	COMMERCIAL DRIVE-IN RESTAURANT
439	COMMERCIAL OTHER FOOD SERVICE
440	COMMERCIAL DRY CLEAN PLANT OR LAUNDRY
441	COMMERCIAL FUNERAL HOME
442	COMMERCIAL MEDICAL CLINIC OR OFFICES
443	COMMERCIAL DRIVE-UP/WALK-UP BANK ONLY
444	COMMERCIAL FULL SERVICE BANKS
445	COMMERCIAL SAVINGS AND LOANS
447	COMMERCIAL OFFICE BUILDING 1 OR 2 STORY
448	COMMERCIAL OFFICE 3 STORIES OR MORE WALK-UP
449	COMMERCIAL OFFICE 3 STORIES OR MORE ELEVATOR
450	COMMERCIAL CONVENIENCE MARKET WITH GASOLINE SALES
451	COMMERCIAL CONVENIENCE MARKET/FRANCHISE TYPE RESTAURANT
452	COMMERCIAL AUTO SERVICE STATION
453	COMMERCIAL CAR WASHES
454	COMMERCIAL AUTO SALES & SERVICE
455	COMMERCIAL GARAGE
456	COMMERCIAL PARKING LOT OR STRUCTURE
460	COMMERCIAL THEATERS

## **PROPOSED AMENDMENTS**

461	COMMERCIAL DRIVE-IN THEATERS
462	COMMERCIAL GOLF RANGE OR MINIATURE COURSE
463	COMMERCIAL GOLF COURSE
464	COMMERCIAL BOWLING ALLEY
465	COMMERCIAL LODGE HALL OR AMUSEMENT PARK
466	COMMERCIAL AMUSEMENT PARK
467	COMMERCIAL HEALTH CLUB
468	COMMERCIAL ICE RINK
469	COMMERCIAL RIVERBOAT GAMING RESORT
480	COMMERCIAL WAREHOUSE
481	COMMERCIAL MINI-WAREHOUSE
482	COMMERCIAL TRUCK TERMINALS
490	COMMERCIAL MARINE SERVICE FACILITY
495	COMMERCIAL MARINA
496	COMMERCIAL MARINA - SMALL BOATS
498	COMMERCIAL BUILDING ON LEASED LAND
499	COMMERCIAL OTHER STRUCTURE
500	RESIDENTIAL VACANT PLATTED LOT
501	RESIDENTIAL VACANT UNPLATTED LAND OF 0 - 9.99 ACRES
502	RESIDENTIAL VACANT UNPLATTED LAND OF 10 - 19.99 ACRES
503	RESIDENTIAL VACANT UNPLATTED LAND OF 20 - 29.99 ACRES
504	RESIDENTIAL VACANT UNPLATTED LAND OF 30 - 39.99 ACRES
505	RESIDENTIAL VACANT UNPLATTED LAND OF 40 OR MORE ACRES
509	RESIDENTIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
510	ONE FAMILY DWELLING ON A PLATTED LOT
511	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
512	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 10 -19.99 ACRES
513	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 20 -29.99 ACRES
514	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 30 -39.99 ACRES
515	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
520	RESIDENTIAL TWO FAMILY DWELLING ON A PLATTED LOT
521	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
522	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 10 -19.99 ACRES
523	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 20 -29.99 ACRES
524	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 30 -39.99 ACRES
525	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
530	RESIDENTIAL THREE FAMILY DWELLING ON A PLATTED LOT

## **PROPOSED AMENDMENTS**

<b>531</b>	<b>RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES</b>
<b>532</b>	<b>RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 10 -19.99 ACRES</b>
<b>533</b>	<b>RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 20 -29.99 ACRES</b>
<b>534</b>	<b>RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 30 -39.99 ACRES</b>
<b>535</b>	<b>RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES</b>
<b>540</b>	<b>RESIDENTIAL MOBILE/MANUFACTURED HOME ON A PLATTED LOT</b>
<b>541</b>	<b>RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 0 - 9.99 ACRES</b>
<b>542</b>	<b>RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 10 - 19.99 ACRES</b>
<b>543</b>	<b>RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 20 - 29.99 ACRES</b>
<b>544</b>	<b>RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 30 - 39.99 ACRES</b>
<b>545</b>	<b>RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 40 OR MORE ACRES</b>
<b>550</b>	<b>RESIDENTIAL CONDOMINIUM UNIT ON A PLATTED LOT</b>
<b>551</b>	<b>RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 0 - 9.99 ACRES</b>
<b>552</b>	<b>RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 10 - 19.99 ACRES</b>
<b>553</b>	<b>RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 20 - 29.99 ACRES</b>
<b>554</b>	<b>RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 30 - 39.99 ACRES</b>
<b>555</b>	<b>RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 40 OR MORE ACRES</b>
<b>556</b>	<b>RESIDENTIAL CONDOS</b>
<b>557</b>	<b>COMMON AREAS CONDOS</b>
<b>558</b>	<b>MASTER CARD FOR RESIDENTIAL CONDO</b>
<b>590</b>	<b>RESIDENTIAL PLATTED PERSONAL PROPERTY MOBILE HOME</b>
<b>591</b>	<b>RESIDENTIAL UNPLATTED PERSONAL PROPERTY MOBILE HOME</b>
<b>598</b>	<b>RESIDENTIAL BUILDING ON LEASED LAND</b>
<b>599</b>	<b>RESIDENTIAL OTHER STRUCTURES</b>
<b>600</b>	<b>EXEMPT PROPERTY OWNED BY THE UNITED STATES OF AMERICA</b>
<b>610</b>	<b>EXEMPT PROPERTY OWNED BY THE STATE OF INDIANA</b>
<b>620</b>	<b>EXEMPT PROPERTY OWNED BY A COUNTY</b>
<b>621</b>	<b>EXEMPT PROPERTY CERTIFIED FOR TREASURER'S SALE</b>
<b>622</b>	<b>EXEMPT PROPERTY HELD FOR RESALE</b>
<b>630</b>	<b>EXEMPT PROPERTY OWNED BY A TOWNSHIP</b>
<b>640</b>	<b>EXEMPT PROPERTY OWNED BY A MUNICIPALITY</b>
<b>645</b>	<b>EXEMPT PROPERTY OWNED BY A MUNICIPAL HOUSING AUTHORITY</b>

## **PROPOSED AMENDMENTS**

650	EXEMPT PROPERTY OWNED BY A BOARD OF EDUCATION
660	EXEMPT PROPERTY OWNED BY A PARK DISTRICT
661	EXEMPT PROPERTY OWNED BY A CONSERVANCY DISTRICT
662	EXEMPT PROPERTY OWNED BY A SANITARY DISTRICT
665	EXEMPT PROPERTY OWNED BY A PUBLIC LIBRARY
669	OTHER EXEMPT PROPERTY OWNED BY A GOVERNMENTAL UNIT
670	EXEMPT PROPERTY OWNED BY A PRIVATE ACADEMY OR COLLEGE THAT IS GRANTED AN EXEMPTION
680	EXEMPT PROPERTY OWNED BY A CHARITABLE ORGANIZATION THAT IS GRANTED AN EXEMPTION
685	EXEMPT PROPERTY OWNED BY A RELIGIOUS ORGANIZATION THAT IS GRANTED AN EXEMPTION
686	CHURCH, CHAPEL, MOSQUE, SYNAGOGUE, TABERNACLE, OR TEMPLE THAT IS GRANTED AN EXEMPTION
690	EXEMPT PROPERTY OWNED BY A CEMETERY ORGANIZATION THAT IS GRANTED AN EXEMPTION
699	OTHER EXEMPT PROPERTY OWNED BY AN ORGANIZATION THAT IS GRANTED AN EXEMPTION
800	LOCALLY ASSESSED VACANT UTILITY LAND-COMMERCIAL
805	LOCALLY ASSESSED VACANT UTILITY LAND-INDUSTRIAL
810	LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-COMMERCIAL
811	STATE ASSESSED PROPERTY OWNED BY A BUS COMPANY
815	LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-INDUSTRIAL
820	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT OR POWER COMPANY-COMMERCIAL
821	STATE ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE LIGHT, HEAT OR POWER COMPANY
825	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT OR POWER COMPANY-INDUSTRIAL
830	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-COMMERCIAL
831	STATE ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM
835	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-INDUSTRIAL
840	LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-COMMERCIAL
841	STATE ASSESSED OPERATING PROPERTY OWNED BY A RAILROAD COMPANY
845	LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-INDUSTRIAL
850	LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-COMMERCIAL

## **PROPOSED AMENDMENTS**

<b>851</b>	<b>STATE ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE COLLECTION SYSTEM</b>
<b>855</b>	<b>LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-INDUSTRIAL</b>
<b>860</b>	<b>LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY-COMMERCIAL</b>
<b>861</b>	<b>STATE ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM</b>
<b>865</b>	<b>LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY-INDUSTRIAL</b>
<b>870</b>	<b>LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY-COMMERCIAL</b>
<b>871</b>	<b>STATE ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY THAT CONSTITUTES A PART OF ANY RIGHT OF WAY OF THE DISTRIBUTION SYSTEM</b>
<b>875</b>	<b>LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY-INDUSTRIAL</b>

### **(b) CODE LIST 2 - Property Class Codes for Statistics**

<b>Code</b>	<b>Value</b>
<b>IMPRES</b>	<b>IMPROVED RESIDENTIAL</b>
<b>UNIRES</b>	<b>UNIMPROVED RESIDENTIAL</b>
<b>IMPCOM</b>	<b>IMPROVED COMMERCIAL</b>
<b>UNICOM</b>	<b>UNIMPROVED COMMERCIAL</b>
<b>IMPIND</b>	<b>IMPROVED INDUSTRIAL</b>
<b>UNIIND</b>	<b>UNIMPROVED INDUSTRIAL</b>
<b>AGLAND</b>	<b>AGRICULTURAL LAND</b>
<b>AGHMSTS</b>	<b>AGRICULTURAL HOMESITES</b>

*(Department of Local Government Finance; 50 IAC 23-22-3)*

### **50 IAC 23-22-4 Sales Ratio Data**

**Authority:** IC 6-1.1-31-1; IC 6-1.1-31.5-3.5

**Affected:** IC 6-1.1-31.5

### **Sec. 4. (a) HEADER RECORD (the first record in each file)**

<b>Column</b>	<b>Start</b>	<b>End</b>	<b>Length</b>	<b>Type</b>	<b>Comments/Format</b>
<b>Filename</b>	<b>1</b>	<b>21</b>	<b>21</b>	<b>A</b>	<b>Filename (eg "Filename: Ratio Study")</b>
<b>County number</b>	<b>22</b>	<b>38</b>	<b>17</b>	<b>A</b>	<b>Constant Value (eg "County Number: 23")</b>
<b>County Description</b>	<b>39</b>	<b>78</b>	<b>40</b>	<b>A</b>	<b>Constant Value (eg County Description: LAKE COUNTY")</b>
<b>File Format ID</b>	<b>79</b>	<b>99</b>	<b>21</b>	<b>A</b>	<b>Constant value of "File Format ID: 2006A"</b>
<b>County Contact Name</b>	<b>100</b>	<b>139</b>	<b>40</b>	<b>A</b>	<b>Constant value (eg "County Contact Name: Robert Smith")</b>
<b>County Contact Phone</b>	<b>140</b>	<b>179</b>	<b>40</b>	<b>A</b>	<b>Constant value (eg "County Contact Phone: 219-555-5555")</b>
<b>File Create Date</b>	<b>180</b>	<b>209</b>	<b>30</b>	<b>A</b>	<b>mm/dd/yyyy format (eg "File Create Date:</b>

## **PROPOSED AMENDMENTS**

					03/03/2003")
File Create Time	210	231	22	A	Constant value (eg "File Create Time: 1400")
Assessment Year	232	252	21	A	Constant value (eg "Assessment Year: 2002")
Pay Year	253	266	14	A	Constant value (eg "Pay Year: 2003)
Name of Vendor Performing Ratio Study	267	306	40	A	Constant value (eg "Vendor Name: ABC Vendor")
Software Vendor Phone Number	307	331	25	A	Constant value (eg "Vendor Phone: 317-555-555")
Software Vendor Email	332	356	25	A	Constant value (eg "Vendor Email: Help@ABCVendor.com")
Transmission Description	357	456	100	A	Constant value (eg "Transmission Description: Preliminary Data Submission – Test")

### (b) VALID SALES FILE (0, 1, or many records) - Filename = VALIDSALES

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Must match a Parcel Number in the Real Property Parcel Data File of the Property Tax File Format Requirements.
GIS Parcel Number	26	50	25	A	This is the State Standard Parcel Number
AV - Land	51	62	12	N	
AV - Improvements	63	74	12	N	
AV - Total	75	86	12	N	
Date of Sale	87	96	10	A	Format mm/dd/yyyy
Net Sales Price	97	111	15	N	
Township Number	112	115	4	A	
DLGF Taxing District Number	116	118	3	A	
Neighborhood Code	119	130	12	A	
Property Class Code	131	133	3	A	Refer to Code List 1
Assessment to Sales Ratio	134	138	5	A	

### (c) RATIO STUDY STATISTICS FILE (one record per class, per township) - Filename = STATISTICS

Column	Start	End	Length	Type	Comments/Format
Township Number	1	4	4	A	
Property Class for Stats	5	7	3	A	Refer to Code List 2
Mean Assessment Ratio	8	12	5	N	Expressed as a decimal carried to 4 decimal places (eg "0.9852" or "1.0243")
Weighted Mean Assessment Ratio	13	17	5	N	Expressed as a decimal carried to 4 decimal places (eg "0.9852" or "1.0243")
Median Assessment Ratio	18	22	5	N	Expressed as a decimal carried to 4 decimal places (eg "0.9852" or "1.0243")
Coefficient of Dispersion about the Median	23	27	5	N	Expressed as a decimal carried to 4 decimal places (eg "0.1533")
Price-Related Differential	28	32	5	N	Expressed as a decimal carried to 4 decimal places (eg "1.0324")

## **PROPOSED AMENDMENTS**

### **(d) TRAILER RECORD (the last record in each file)**

Column	Start	End	Length	Type	Comments/Format
<b>Record Id</b>	<b>1</b>	<b>10</b>	<b>10</b>	<b>A</b>	<b>Constant value of "TRAILER "</b>
<b>Total Record Count</b>	<b>11</b>	<b>30</b>	<b>20</b>	<b>N</b>	<b>Total Number of Records excluding header and trailer records.</b>

*(Department of Local Government Finance; 50 IAC 23-22-4)*

SECTION 2. 50 IAC 12 IS REPEALED.

**PROPOSED AMENDMENTS**

*Signature page for approval of:*

**FINAL RULE  
LSA Document #05-143(F)**

The foregoing final rule was approved by the Department of Local Government Finance and the appointees of the Governor by a vote of \_\_\_\_ at a public meeting of the Department of Local Government Finance convened at 9:00 a.m. on May 25, 2006.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE:

\_\_\_\_\_  
Melissa K. Henson, Commissioner

\_\_\_\_\_  
Date

GOVERNOR APPOINTEES UNDER IC 6-1.1-31-13:

\_\_\_\_\_  
Anthony T. Armstrong, Appointee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Gordon E. McIntyre, Appointee

\_\_\_\_\_  
Date

**PROPOSED AMENDMENTS**

*Signature page for adoption of:*

**FINAL RULE  
LSA Document #05-143(F)**

The foregoing final rule was adopted by the Department of Local Government Finance at a public meeting of the Department of Local Government Finance convened at 9:00 a.m. on May 25, 2006.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE:

\_\_\_\_\_  
Melissa K. Henson, Commissioner

\_\_\_\_\_  
Date

APPROVED AS TO LEGALITY:

\_\_\_\_\_  
Steve Carter, Attorney General

\_\_\_\_\_  
Date

APPROVED:

\_\_\_\_\_  
Mitchell E. Daniels, Jr., Governor

\_\_\_\_\_  
Date

FILED:

\_\_\_\_\_  
Todd Rokita, Secretary of State

\_\_\_\_\_  
Date